

CERTIFICATE OF THE DISTINGUISHED REVIEWER

CORPORATE OWNERSHIP AND CONTROL JOURNAL

Issued to:

Raef Gouiaa

**Professor of Accounting, University of Québec in Outaouais,
Canada**

This is to certify that the Editorial office of the international, double-blind, peer-reviewed journal Corporate Ownership and Control selected Raef Gouiaa as a distinguished reviewer who has provided some of the most valuable and high quality recommendations with regard to the research papers submitted to the journal during 2017.

We would like to thank you for providing your professional advice about the quality of the research papers submitted to our journals and would like to admit that your expertise and distinguished professional qualification added significant value to the review process of the journal.

Director, Virtus Interpress,
Editor-in-Chief,
Prof. Alexander Kostyuk



December 26, 2017