



# INTERNATIONAL RESEARCH JOURNAL OF COMMERCE, ARTS AND SCIENCE

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THIS CERTIFIES THAT  
**MANOJKUMAR VISHWASRAO JAGTAP**  
HAS/HAVE WRITTEN AN ARTICLE / RESEARCH PAPER ON  
**IMPACT OF (ICT) AT PRESENT ON COMMERCE EDUCATION**

APPROVED BY THE REVIEW COMMITTEE, AND IS THEREFORE PUBLISHED IN  
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Editor in Chief





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