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I declare, I confirm, I certify and I sign that I received substantial, important, line by line peer review with several and substantial comments, important remarks and hints from, at least, 3 Reviewers and the Assistant Editor for my paper: "Accounting Conservatism: Antecedents and Consequence in Indonesia Manufacturing Companies"

with Authors:

Jacobus Widiatmoko, Maria Goreti Kentris Indarti and Cahyani Nuswandari  
I would like to thank all the reviewers for their thoughtful comments and efforts towards improving our manuscript. We revised the manuscript with special attention to the comments that we received from **three (3)** reviewers that were experts, specialists in the area of my paper. I declare, confirm, certify and sign that WSEAS has checked my paper for possible plagiarism by Turnitin and my paper was found without plagiarism or self-plagiarism by Turnitin. I also declare, confirm, certify and sign that also that no Associate-Editor, no Editor-in-Chief, no member of the WSEAS Secretariat forced me in this Journal to add references (citations) to any previous publications of the journal.

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Additional comments:

I have submitted papers to some journals. This is the first time I submit to WSEAS Journals (The title of my paper was: " Accounting Conservatism: Antecedents and Consequence in Indonesia Manufacturing Companies") I am really very satisfied and very pleased by the review process in WSEAS Journals. The comments of the reviewers for my paper are detailed, clear, and fair. They help me to improve the quality of paper. I hope that next time I can submit another article to this journal and I also recommend my colleagues to publish their works in the WSEAS journal: WSEAS Transaction on Business and Economics. Thank you very much.

Date: 7-10-2023



Maria Goreti Kentris Indarti