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**added value of audit committees within the framework of smart
auditing to reduce profitability management practices in banks -
Evidence from Saudi Arabia**

with Authors: Salih Hamid Adam¹, Ibrahim Ahmed Elamin Eltahir^{2,3} Nasareldeen Hamed Ahmed Alnor ^{4,5,*} Mozamil Awad Taha¹, & Eltayeb Hamid Edres Musa⁶

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).....** (<-write the correct number) reviewers that were experts, specialists in the area of my paper.

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