

CERTIFICATION for the PEER REVIEW PROCESS &
EVALUATION of the PEER REVIEW PROCESS &
CERTIFICATION for NON EXISTENCE of ARTIFICIAL CITATIONS
and ANTI-PLAGIARISM CONTROL

Name: Khaled Hamden Alshammari

Institution: Jouf university

City: Jouf- Sakaka

Country: Saudi Arabia

Phone: 00966503995324

Academic Email: khshammeri@ju.edu.sa

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: Perceptions of Accounting Staff on Sustainable Development Practices in Saudi Arabian Higher Education with Authors: Ibrahim A Alkhataybeh, Lecture in Accounting, School of Economics, Finance and Accounting, Coventry University. United Kingdom. Email: Ibrahim.alkhataybeh@coventry.ac.uk. Faisal A. Otaibi, Assistant Professor, Business Administration Department, College of Science and Humanities, Shaqra University. Saudi Arabia. Email: f_alotaibi@su.edu.sa. Abdalla M. khataybeh, Professor of Science Education, Faculty of Education, Department of Curricula, Yarmouk University. Jordan. Email: Khataibeh@yu.edu.jo.

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.

I also declare, confirm, certify and sign that I have made all the changes, modifications, additions, studies, and corrections asked for by the reviewers and I have fully complied with their instructions. I also understand that before the publication the 3 (or more than 3) reviewers will check my paper to see if all the changes, modifications, additions, studies, corrections etc. have been done.

I also declare, I confirm, I certify and I sign that I will not publish this paper or an important part of the paper in any other Journal (inside or outside WSEAS) Conference Proceedings (inside or outside WSEAS), Book (inside or

outside WSEAS), University Repository etc) without the written permission of the WSEAS.

I also declare, I confirm, I certify, and I sign that this paper or an important part of the paper has not been published other Journal (inside or outside WSEAS) Conference Proceedings (inside or outside WSEAS), Book (inside or outside WSEAS), University Repository etc). In case of violation of the above terms, WSEAS can reject any unpublished paper or even retract any published paper.

Please, write additional comments below (take ideas from:
<https://www.wseas.com/testimonials.php>)

Signature (insert an image file with scanned signature or print out the whole page, sign and scan)

Date: 5/3/2026