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Name: Economic rationale for calculating enterprise costs using the "direct-

costing" system

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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 Economic rationale for calculating enterprise costs using the "direct-costing" system with Authors: Nasrullayeva Gunash, Mehriban Magerramova, Mehriban Yusifova, Sevinc Magerramova, Rahimova Samaya 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. I declare, confirm, certify and sign that WSEAS has checked my paper for

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Signature: Samaya Rahimova

Date: 14/10/2023