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and ANTI-PLAGIARISM CONTROL

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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:

Village Apparatus Competence, Individual Morality, Internal Control System and Whistleblowing System on Village Fund Fraud with Authors:

SUGENG WAHYUDI1 , TARMIZI ACHMAD1 , IMANG DAPIT PAMUNGKAS2

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, at least, 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, corrections asked 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 and I authorize the WSEAS to publish my paper or to reject my paper even in the 2nd round of peer review or to continue with an additional round of peer review.

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I am glad that I published about ten my good papers in wseas transactions on business and economics.

We are glad that the next paper will be published in this journal soon in 2021.
Thanks You.

I thank the Editor-in-Chief, Associate Editor and the team of 3 reviewers and also conduct a turnitin test on our article.

It should be noted the excellent organization of the review process.

Reviewers promptly sent reviews that were written clearly and contained reasonable suggestions for corrections.

I received excellent editorial and publishing services and valuable review comments from the WSEAS journals.

I recommend my colleagues to publish their works in the WSEAS journals. I hope that our efforts will further increase the rating of these publications.

A handwritten signature in black ink, consisting of a large, stylized 'D' shape with a vertical line through the center, and a horizontal line at the bottom.

Dr. Imang Dapit Pamungkas, SE, M.Si. Akt, CA,CIBA, ACPA

Date: 10 June 2021