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Name: Natalia Paranoan

Institution: Universitas Kristen Indonesia Paulus

<u>City: Makassar</u> Country: Indonesia

Phone: +62 81241815335

Academic Email: natalia\_paranoan@ukipaulus.ac.id

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:

The Effect of Fraud Prevention, Fraud Detection, Investigative Audits, and Professionalism of Auditors on Efforts to Minimize Fraud in The Financial Statements of Companies in Makassar City, Indonesia.

with Authors:

Natalia Paranoan<sup>1</sup>, Sita Yubelina Sabandar<sup>2</sup>, Anthon Paranoan<sup>3</sup>, Elisabet<sup>4</sup>, Isak Pasulu<sup>5</sup>

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:

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