

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

Name: Prof. Dr. Eko Suyono

Institution: Faculty of Economics and Business, Jenderal Soedirman University

City: Purwokerto

Country: Indonesia

Phone: +6285723674966

Academic Email: ekyo75@yahoo.com ekyo75@unsoed.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:

**Factors Influencing The Compliance of Small and Medium Size
Enterprises in Banyumas Region of Indonesia Following SMEs
Financial Accounting Standards**

with Authors:

Adi Wiratno, Eko Suyono, Oman Rusmana, Irianing Suparlinah, Amir Imeri

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 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.

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: <http://wseas.org/main/author-testimonials.html>)

I affirm, confirm, authorize, and endorse that the review procedure in the WSEAS journal is conducted with a high degree of professionalism, prioritizing the principles of scientific writing effectively.

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

Date: 10/02/2026



Prof. Dr. Eko Suyono