



# CERTIFICATION FOR PEER REVIEW

We are pleased to declare, confirm and certify that

**Prof. Ghazali Syamni**

**Universitas Malikussaleh, Aceh, Indonesia**

offered substantial, important, line by line peer review with several comments, important remarks and hints for the article for the journal

## **WSEAS TRANSACTIONS ON BUSINESS AND ECONOMICS**

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September 30, 2026