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Name: Nguyen Thi Thanh Ha
Institution: Nha Trang University
City: Nha Trang
Country: Viet Nam
Phone: (84) 946856299

Academic Email: hantt@ntu.edu.vn

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 AFFECTING EARNINGS MANAGEMENT AND ITS IMPACT ON FIRM VALUE: THE CASE OF MANUFACTURING ENTERPRISES LISTED ON VIETNAM STOCK EXCHANGE

with Authors: Nguyen Huu Phu, Nguyen Thanh Cuong, Ho Thi Phi Yen.

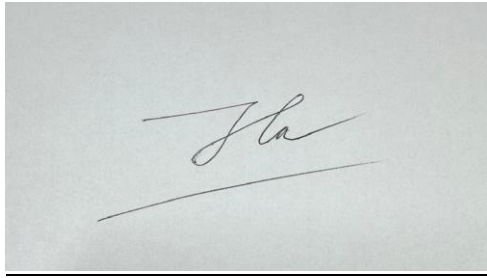
I would like to thank all the reviewers for their thoughtful comments and efforts towards improving our manuscript. We revised the manuscript with special attention to the comments that we received from **Three (3)** reviewers that were experts, specialists in the area of my paper. I declare, confirm, 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.

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A handwritten signature in black ink, appearing to be 'Jha', is written on a light gray background. The signature is fluid and cursive, with a long horizontal stroke extending from the bottom of the letters.

Date: 12-05-2025