

CERTIFICATION FOR PEER REVIEW

We are pleased to declare, confirm and certify that

Dr. Dr. Pancawati Hardiningsih, S.E., M.Si, Ak., C.A., Asean CPA, CSRA

Stikubank University, Semarang, 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 SYSTEMS

The Editor-in-Chief of the journal would like to thank you also for your many thoughtful comments, important remarks, hints, questions, and in general for your really great effort for reviewing this manuscript. Your judgement has helped the Journals and the WSEAS. The strict peer review of all the papers is really very important for us for maintaining the quality of publications as well as the academic integrity of the journal and of the WSEAS publisher. You can post this Certification on the Web, Social Media, Your Website, Blog etc and you can forward it to your dean. Save a copy of this Certification in your records also for further usage. This is especially useful for young scholars.

Catherine Agnew



WSEAS Publications
USA, Belgium, Bulgaria
www.wseas.com
December 3, 2025