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FACULTY OF SCIENCE DEPARTMENT OF HUMAN SCIENCES**

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ACCEPTANCE CERTIFICATE OF SCIENTIFICS ARTICLE

WHO SIGNED, PROFESSOR JOSÉ VICENTE VILLALOBOS ANTÚNEZ, EDITOR-CHIEF OF THE *OPCION JOURNAL*, UNIVERSITY OF ZULIA, MAKES NOTE THAT THE TEACHERS:

Agoestina Mappadang, Amir Indrabudiman, Melansinaga

BELONGING TO

Department of Accounting, Economy, Universitas Budi Luhur, Indonesia.

SENT TO OUR EDITORIAL COMMITTEE AN ARTICLE NAMED

**Corporate Governance, Tax Avoidance and Accrual-Based Earnings Management on
Firm Value: an Interactive Effect in Indonesia's Perspective**

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Yours Sincerely,

 

DR. JOSÉ VICENTE VILLALOBOS ANTÚNEZ

Opcion Editor in Chief