

STATEMENT

By submitting the article with the title

we guarantee that:

a) The undersigned
.....
.....
are the authors of this paper;

b) All authors participated effectively and substantially in the work on the paper and publicly assume the responsibility for its content;

c) All listed authors agree with the submission and the final version has been seen and approved by all authors;

d) The manuscript has not been previously published in the same form or in a substantially similar form. The manuscript is not currently under consideration for publication elsewhere;

e) Authors have already obtained all necessary permissions for the inclusion of copyrighted materials, such as figures and tables, from other publications;

f) It does not contains any libelous or unlawful assertions and does not contain materials or instructions that could cause damage or harm.

We take full responsibility and exempt Audit Financiar Journal editorial office for any loss, expense or damage occasioned as a result of any complaint or legal proceedings that could arise from breach of warranties above mentioned.

Signatures (authors will provide: Name and Surname as well as the handwritten signature)

Author 1

Author 2

Author 3

Author 4

Author 5

Date