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Dear Editor, we wish to submit an original research article entitled “**How can new fraud combination theory help forensic auditors and external auditors in fraud risk assessments?”** for consideration by **JURNAL AKUNTANSI DAN AUDITING**. We confirm that this work is original and has not been published elsewhere, nor is it currently under consideration for publication elsewhere. We believe that the findings presented in our article will appeal to the specific scientists who subscribe to by **JURNAL AKUNTANSI DAN AUDITING**, “*we have no conflicts of interests to disclose*”.

Thank you for your consideration of this manuscript.

Sincerely,

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