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**Letter of Acceptance**

The undersigned Ratna Mulyany, editor-in-chief at “Journal of Accounting Research, Organization and Economics”, acknowledge that the paper entitled:

**Are Auditors Biased? The Effect of Anchoring and Adjustment Heuristics on Auditors’ Judgment: Evidence from Auditors in Surabaya**

written by:

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was submitted to Journal of Accounting Research, Organization and Economics (JAROE) for evaluation and publication in **April 2024** issue of the journal (**Vol. 7, No. 1**).

We would also like to remind you that in order to publish your paper you must revise the manuscript according to the reviewers’ suggestions and fill in the Copyright Agreement Form.

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8 of January 2024  
Editor-in-chief

Dr. Ratna Mulyany, BACC., MSACC.