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## DECLARATION OF LANGUAGE EDITING

I, Christina Maria Etrechia Terblanche, hereby declare that I edited the research article titled:

### **ACCOUNTING STUDENTS' PERCEPTIONS: INTERNAL CONTROL THEORY MOVES OUTSIDE THE CLASSROOM AND ONLINE**

for **Natasha Sexton** for the purpose of submission as an article for publication. Changes were indicated in track changes and implementation was left up to the author.

Regards,

CME Terblanche

Cum Laude Language Practitioners (CC)

SATI accr nr: 1001066

Registered with PEG