**Scientific Journal**
**TEME**

**Author's Statement**

We hereby truthfully warrant that:

a) the article titled "**THE NEXUS BETWEEN FRAUDULENT FINANCIAL REPORTING AND COMPANY FAILURE - THE CASE OF BANKRUPT COMPANIES IN SERBIA** ", submitted for publication in the TEME Journal, is the result of my own original research, and that we hold the right to publish it;

b) that it does not infringe any copyright or other third-party proprietary rights;

c) that it complies with the standards of scientific methodology with respect to quoting, citing and referencing others' work;

d) that it has not been published elsewhere, under this or any other title;

e) that it has not been submitted for publication elsewhere, under this or any other title, and that it will not be submitted for publication elsewhere, in Serbia or abroad, until the author has been informed by the Editorial board of the Journal whether the article has been accepted for publication or not;

f) that, after this paper has been published in TEME, if the same paper is re-printed in any other journal, in Serbia or abroad, the information about the publication of the paper in TEME will be given in a footnote, and the Editorial board of TEME notified about that.

In Niš
Date: 31.01.2026

Author(s)

Dejan Spasić

Jovana Stojanović

**Contact information:**
Name, Surname: Dejan Spasić
Affiliation: University of Belgrade, Faculty of Economics and Business;
& University of Niš, Faculty of Economics
Address: 11000 Belgrade, Kamenička 6
Phone: +381 477 605
e-mail: dejan.spasic@ekof.bg.ac.rs