## LETTER OF STATEMENT

As the manuscript we have sent to the Journal of Economics, Business, and Accountancy Ventura (JEBAV), herewith, the undersigned:

Complete Name (and title) : Mezbah Uddin Ahmed

Institution : International Shari'ah Research Academy for Islamic Finance

(ISRA)

Latest Formal Education : MSc, FCCA

Address : Lorong Universiti A, 59100 Kuala Lumpur, Malaysia

Email : mezbah@isra.my

No. HP/ Telp : +60182786173

Title of Manuscript : Divergence Within IFRS Adoption: The Case of Depreciation

Practices of Listed Banks in Bangladesh

States that the author of the above mentioned manuscript is:

First Author : Mezbah Uddin Ahmed

Second Author : Not applicable
Third Author : Not applicable

And herewith entitles JEBAV for the publication right of the manuscript, and therefore, declare that any cause or causes of being against the above statement, I will be willingly responsible for law suit to the court.

I also declare that the above statement can be of use.

31/03/2020

Mezbah Udlin Ahmer

Signature

(Name: Mezbah Uddin Ahmed)