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This certifies that the research paper entitled “**Auditor Performance Analysis with Soft and Hard Competence with Work Motivation as a Moderating Variable (Study towards Mamuju District Inspectorate)**” authored by “**Hairunasrillah Farid Samad**” was reviewed by experts in this research area and accepted by the board of “Quest Journals Publication” which has published in “**Quest Journal of Research in Business and Management**”, ISSN (Online): 2347-3002, Volume-9, Issue-7, Series-4, Page No.: 48-57, July-2021.

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