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This certifies that the research paper entitled “**Determinants of the Quality of Local Government Financial Reports with Human Resources Competence as Moderating Variables**” authored by “**Zulkarnain Nur**” 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-8, Series-1, Page No.: 31-40, August-2021.

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