



## Certificate of Publication

This certifies that the research paper entitled **“The Effect of Investigative Audit and State Financial Loss Calculation Audit on Fraud Disclosure with Professional Skepticism as Moderating Variable”** authored by **“Ardiansyah Amiruddin”** 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-10, Issue-7, Series-2, Page No.: 136-141, July-2022.

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