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This certifies that the research paper entitled **“The Effects of Independence and Professional Ethics on Audit Quality and Audit Fee as a Moderation Variable in Public Accounting Firms”** authored by **“Encik Muhammad Ardhan Syuhadasyah”** 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-12, Issue-6, Page No.: 186-192, [2024].

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