



# Divine Word University

Business Studies Department

P.O Box 483, Madang,

Tel: (675) 422-2937, Fax: (675) 422-2812

---



12<sup>th</sup> JUNE, 2015

## TO WHOM IT MAY CONCERN

This CERTIFIES that MR. NICKSON ELDIA has just finished his first semester for Bachelor of Business (Accountancy) this Academic Year - 2015. He is one of my students in the subject: Auditing Theory and other Assurance Services 1.

As a student, the above-named person always demonstrated responsibility, initiative, hard work, honesty, humility and diligence. He always submitted assignments on time and shared his knowledge and skills by actively participating in class discussions and group works. He always contributes with his team knowledge, practical and technical ideas and resource materials he researched from various sources. The above attitude and handling of works are indications that Mr. Eldia is a potential asset in any organization he will join for work.

Aside from his academic responsibility, Mr. Eldia is also active in his community service works in this department. This certifies further that he has no pending derogatory record in this office as of the date of this letter.

Issued this 12th day of June 2015 upon the request of the above-named party for job application purposes only.

Sincerely,

**Mr. Jethro San Juan, MBA**

*Senior Lecturer,*

*Business Studies Department,*

*Divine Word University*

*Email: jsanjuan@dwu.ac.pg*