



# LEMBAGA PENELITIAN DAN PENGEMBANGAN PUSTAKA CENDEKIA

Jurnal Semesta Ilmu Manajemen dan Ekonomi

HP : 0895404313613 / 081274887803 ; E-Mail : admin@jurnalpustakacendekia.com ; E-ISSN :  
3064-2264



## JOURNAL ARTICLE PUBLICATION STATEMENT

### Letter Of Accepted (LoA)

Number : 269/J-SIME/Vol2/No1/2025

Dear.

**Vina Pujiyantiningtiyas, Dewi kirowati ,Yopie diondy kurniawan**

Thank you for submitting your best article to be published on **Jurnal Semesta Ilmu Manajemen dan Ekonomi** with the title:

**"ANALISIS PENERAPAN PERHITUNGAN HARGA POKOK PRODUKSI  
UNTUK MENCAPAI LABA OPTIMAL (STUDI PADA UMKM DI  
KABUPATEN MAGETAN)"**

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Jurnal Semesta Ilmu Manajemen dan Ekonomi** edition **Volume 2 Number 1**

Thus we submit this letter of information to be used as it should be, we express our gratitude.

**No Reg : LOA20250729054200**

Palembang, 29 July 2025

Editor In Chief



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**LOA20250729054200**

 

**Muhammad Zulkarnain, S.E., M.Si.**

Publisher :

**Lembaga Penelitian dan Pengembangan Pustaka Cendekia**

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