



LEMBAGA PENELITIAN DAN PENGEMBANGAN PUSTAKA CENDEKIA

Jurnal Semesta Ilmu Manajemen dan Ekonomi

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3064-2264



JOURNAL ARTICLE PUBLICATION STATEMENT

Letter Of Accepted (LoA)

Number : 271/J-SIME/Vol2/No1/2025

Dear.

RATIH DIDIN KARTIKA

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

"Pengaruh Harga pokok penjualan, Biaya usaha, Biaya non Operasional dan Beban pajak penghasilan Terhadap Laba Bersih Perusahaan Perdagangan yang Terdaftar di BEI Periode 2019-2023"

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 : **LOA20250729060708**

Palembang, 29 July 2025

Editor In Chief



The authenticity of the LOA can be checked by scanning the QR code on the side!

LOA20250729060708

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

Publisher :

Lembaga Penelitian dan Pengembangan Pustaka Cendekia

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