

JOURNAL ARTICLE PUBLICATION STATEMENT

Letter Of Accepted (LoA)

Number : 383/J-SIME/Vol2/No1/2025

Dear.

Regi Regina, Citra Kharisma Utami, Farah Latifah

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

**"Pengaruh Implementasi Pp No. 55 Tahun 2022, Pemahaman Perpajakan,
Dan Modernisasi Sistem Administrasi Perpajakan Terhadap Tingkat
Kepuasan Wajib Pajak UMKM Di Kota Bandung"**

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 : LOA20250816140243

Palembang, 16 August 2025

Editor In Chief



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

LOA20250816140243



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

Publisher :

Lembaga Penelitian dan Pengembangan Pustaka Cendekia

Jl. Sei Sahang, NO. 5296, Kec. IB 1, Kel. Lorok Pakjo, Kota Palembang

0895404313613 / 081274887803

admin@jurnalpustakacendekia.com