



# 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 : 701/J-SIME/Vol2/No2/2025

Dear.

**Euis Muthmainah, Ahmad M Ryad SH, Sobari**

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

**"Pengaruh Kompetensi Sumber Daya Manusia, Penerapan Sistem Informasi Akuntansi dan Pemahaman SAK-ETAP Terhadap Kualitas Laporan Keuangan Koperasi (Studi Empiris Pada Koperasi Simpan Pinjam 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 2**

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

**No Reg : LOA20250919095137**

Palembang, 19 September 2025  
Editor In Chief



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

**LOA20250919095137**

**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