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Dear.

**Asha Auria Daniswara Ummatul Faizah, Nindiya Endang Kartini Panggiarti**

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

**"PENERAPAN PSAK 22 TENTANG KOMBINASI BISNIS SEBAGAI  
UPAYA MENINGKATKAN TRANSPARANSI DAN AKURASI LAPORAN  
KEUANGAN KONSOLIDASIAN DI INDONESIA"**

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.

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Editor In Chief



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

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