



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 : 1864/J-SIME/Vol12/No3/2026

Dear.

Fauziah Hidayati

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

"Pengaruh Real Activities Manipulation Terhadap Opini Audit Going Concern Pada Perusahaan yang Mengalami Kesulitan Keuangan (Studi Kasus Perusahaan Manufaktur 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 3**

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

No Reg : LOA20260201025604

Palembang, 01 February 2026

Editor In Chief



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LOA20260201025604

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