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Dear.

**Santi Komala Dewi, Hasanudin**

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

### **"PENGARUH LEVERAGE DAN EFISIENSI PENGGUNAAN ASET TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN SUB- SEKTOR SEMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2020 - 2024"**

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.

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Palembang, 27 February 2026

Editor In Chief



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

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