

---

**JOURNAL ARTICLE PUBLICATION STATEMENT**

**Letter Of Accepted (LoA)**

Number : 2056/J-SIME/Vol12/No3/2026

Dear.

**Havila Rezki Rompas**

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

**"EFEKTIVITAS SISTEM PENGENDALIAN INTERNAL PADA  
PERUSAHAAN UMUM DAERAH AIR MINUM (PERUMDAM) TIRTA  
ANOA KOTA KENDARI"**

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 : LOA20260320085526**

Palembang, 20 March 2026

Editor In Chief



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

**LOA20260320085526**



**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