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**JOURNAL ARTICLE PUBLICATION STATEMENT**

**Letter Of Accepted (LoA)**

Number : 2086/J-SIME/Vol12/No3/2026

Dear.

**Hendri Ka Utama, Yusnaini**

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

**"Signal or shield ? Deconstructing the theoretical foundations of ESG reporting through the lens of signal theory and legitimacy ?"**

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 : LOA20260331011151**

Palembang, 31 March 2026

Editor In Chief



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

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

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