

---

**JOURNAL ARTICLE PUBLICATION STATEMENT**

**Letter Of Accepted (LoA)**

Number : 2216/J-SIME/Vol2/No3/2026

Dear.

**Regina Olivia Chandra, Wirasmi Wardhani**

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

**"Moderating The Role Of Board Diversity Between Ownership Structure  
And Earnings Management In Pharmaceutical Companies After The Covid-  
19 Era "**

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 : LOA20260423111701**

Palembang, 23 April 2026  
Editor In Chief



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

**LOA20260423111701**

  


**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