



LEMBAGA PENELITIAN DAN PENGEMBANGAN PUSTAKA CENDEKIA

Jurnal Semesta Ilmu Manajemen dan Ekonomi

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3064-2264



JOURNAL ARTICLE PUBLICATION STATEMENT

Letter Of Accepted (LoA)

Number : 2240/J-SIME/Vol12/No3/2026

Dear.

Muhammad Irfan Zakaria

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

**"PENGARUH PROFITABILITAS, UKURAN PERUSAHAAN DAN OPINI
AUDIT, TERHADAP AUDIT REPORT LAG PADA PERUSAHAAN
SECTOR BASIC MATERIAL (Studi pada Perusahaan Basic Material yang
Terdaftar di Bursa Efek Indonesia Tahun 2021 – 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 : LOA20260428095512

Palembang, 28 April 2026

Editor In Chief



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LOA20260428095512

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

Publisher :

Lembaga Penelitian dan Pengembangan Pustaka Cendekia

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