



# LEMBAGA PENELITIAN DAN PENGEMBANGAN PUSTAKA CENDEKIA

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Dear.

**Marsya Alzaira Diva Fayi' I, Ayu Furry Puspita**

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

**"ANALISIS PENGARUH ELEMEN FRAUD HEXAGON THEORY  
TERHADAP INDIKASI PENGHINDARAN PAJAK PADA PERUSAHAAN  
SEKTOR KONSTRUKSI DAN REAL ESTAT DI INDONESIA TAHUN  
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, 01 May 2026

Editor In Chief



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

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