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Dear.
Marsya Alzaira Diva Fayi' l, 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
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