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Dear.

**Ni Made Andini Shintia Dewi, Wuryan Andayani**

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

**"PENGARUH PROFITABILITAS, AUDITOR SWITCHING, DAN CSR DISCLOSURE TERHADAP AUDIT REPORT LAG DENGAN REPUTASI KAP SEBAGAI VARIABEL MODERASI (PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA PADA TAHUN 2021-2024)"**

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 4**

Thus we submit this letter of information to be used as it should be, we express our gratitude.

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Palembang, 18 May 2026

Editor In Chief



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

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