

**JOURNAL ARTICLE PUBLICATION STATEMENT**

**Letter Of Accepted (LoA)**

Number : 2379/J-SIME/Vol12/No4/2026

Dear.

**Muhamad Hasan, Muntu Abdullah , Ika Maya Sari**

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

**"PERAN AUDIT KEUANGAN DALAM MENDETEKSI  
PENYALAHGUNAAN DANA DESA (STUDI KASUS DESA  
OENGGAPALA, KECAMATAN WAKORUMBA UTARA, KABUPATEN  
BUTON UTARA)"**

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.

**No Reg : LOA20260518221635**

Palembang, 18 May 2026

Editor In Chief



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the LOA can be  
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**Muhammad Zulkarnain, S.E., M.Si.**

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