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Dear.

Rasendria Arya Guna, Achmad Zaky

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

"Analisis Pengaruh Ukuran Perusahaan, Leverage, dan Profitabilitas terhadap Opini Going Concern (Studi pada Perusahaan Tambang Energi 2021-2023 yang Terdaftar pada Bursa Efek Indonesia)"

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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