

JOURNAL ARTICLE PUBLICATION STATEMENT

Letter Of Accepted (LoA)

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Dear.

Rafi Naufal Abdullah, Made Sudarma

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

**"PENGARUH UKURAN PERUSAHAAN, PROFIRABILITAS, DAN
AUDITOR SWITCHING, TERHADAP AUDIT DELAY (Studi Empiris
Pada Perusahaan Sektor Consumer Non-Cyclicals yang Terdaftar di Bursa
Efek Indonesia Periode 2022-2024) "**

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, 11 June 2026

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