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Dear.

Jeannike Naftali, Mazmur Pardede, Arya Gina

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

**"Pengaruh Profitabilitas dan Opini Audit Terhadap Audit Delay pada
Perusahaan Sektor Konsumen Non-Siklikal yang Terdaftar di BEI "**

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, 08 July 2026

Editor In Chief



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

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