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**JOURNAL ARTICLE PUBLICATION STATEMENT**

**Letter Of Accepted (LoA)**

Number : 2622/J-SIME/Vol3/No1/2026

Dear.

**Nurrachman Karimu, Intihanah, Satira Yusuf**

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

**"ANALISIS VALUE FOR MONEY DALAM MENGUKUR KINERJA  
KEUANGAN PEMERINTAH DAERAH KOTA KENDARI"**

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 3 Number 1**

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

**No Reg : LOA20260713060718**

Palembang, 13 July 2026  
Editor In Chief



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

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