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Dear.

Tsalis Hidayatul Ummah, Eny Purwaningsih, Royhisar Martahan, Simanungkalit, Hermanto

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

"Pengaruh Karakteristik Komite Audit dan Tingkat Utang terhadap Biaya Audit"

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 2**

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

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Palembang, 11 September 2026
Editor In Chief



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