INDO SCHOLARS

Escalate: Economics and Business Journal

HP : +62 812-7488-7803 ; E-Mail : admin@indoscholarcenter.com ; E-ISSN : 3025-4213

JOURNAL ARTICLE PUBLICATION STATEMENT

Letter of Acceptance (LoA)

Number : /LOA/Escalate/918/Vol4/No4/2026

Dear.
Angela Rosafine Indrayu Irenevianca, Muh. Syah Arief Atmaja Wijaya

Thank you for submitting your best article to be published on **Escalate: Economics and Business Journal** with the title:

"The Accounting Discretion Dilemma: A Conceptual Review of Efficient and Opportunistic Earnings Management for Audit Practitioners"

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Escalate: Economics and Business Journal** edition **Volume 4 Number 4 October 2026**.

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

No Reg : LOA20261005135119

Palembang, 05 October 2026
Editor In Chief

The authenticity of the LOA can be checked by scanning the QR code on the side!

LOA20261005135119

Muhammad Rizky, M.Ed.

Publisher :
Indo Scholars
Kota Palembang, Sumatera Selatan
+62 812-7488-7803
admin@indoscholarcenter.com

Accredited SINTA 5