# INDO SCHOLARS

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## JOURNAL ARTICLE PUBLICATION STATEMENT

## *Letter of Acceptance (LoA)*

Number : /LOA/Escalate/1033/Vol4/No4/2026

Dear.
**Latif Saputra, Hendri Setyawan**

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

**"The Effect of Accounting Conservatism on the Cost of Equity Capital: The Moderating Role of Corporate Governance in Manufacturing Companies in the Consumer Goods Sector in Indonesia"**

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 December 2026**.

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

**No Reg : LOA20261117041834**

Palembang, 17 November 2026
Editor In Chief

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

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Muhammad Rizky, M.Ed.


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