

**JOURNAL ARTICLE PUBLICATION STATEMENT**

**Letter Of Accepted (LoA)**

Number : 2012/JMA/Vol3/No12/2025

Dear.

**Claudia Putri Setiadi, Nera Marinda Machdar**

Thank you for submitting your best article to be published on **Jurnal Media Akademik (JMA)** with the title:

**"ANALISIS ASET PAJAK TANGGUHAN, INTELLECTUAL CAPITAL, PERENCANAAN PAJAK DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA"**

Based on the results of the review and the decision of the editorial team, the article is declared **ACCEPTED** for publication in the **Jurnal Media Akademik (JMA)** edition **Volume 3 Number 12 Desember 2025**.

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

**No Reg : LOA20251216174227**



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**LOA20251216174227**

Sidoarjo, 16 December 2025  
Editor In Chief



**Muhammad Rifqi Nur Wachid Adi Pratama, C.PS., C.WS**

**Publisher :**

**PT. Media Akademik Publisher**

JL. Tanjung Dusun Sono Sidokerto RT.01 RW.04, Buduran, Sidoarjo, Jawa Timur (61252)

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