

LETTER OF ACCEPTANCE



LETTER OF ACCEPTANCE

Nomor : 46/1/I/2026

The undersigned hereby provides the following information:

Name : **Heskyel Pranata Tarigan S.M.**

Position : **Editor**

Hereby certifies that the article entitled:

Examining Financial Distress in the Indonesian Coal Industry : The Role of Operating Cash Flow, Leverage, Liquidity, and Institutional Ownership

authored by:

Naomi Valentina Lumban Gaol, Indra Kusumawardhani

has been accepted and will be published in *EKOMBIS REVIEW Jurnal Ilmiah Ekonomi dan Bisnis* Volume 14 Nomor 3, Juli 2026.

This certificate is issued truthfully and in good faith for all lawful and appropriate purposes.



scan the qrcode for verification

Bengkulu, 29 January 2026
Journal Administration,

Heskyel Pranata Tarigan S.M.