

REFERENCES

- Abdhul, Y. (2022, August 10). *Desain Penelitian: Pengertian, Macam dan Contoh*. Deepublishstore.Com. https://deepublishstore.com/desain-penelitian/#5_Silaen_2018_23
- Achuthan, L. (2022, June 15). *Business Cycle: What It Is, How to Measure It, the 4 Phases*. Investopedia.Com. <https://www.investopedia.com/terms/b/businesscycle.asp>
- Alfiani, D. N. (2022). Pengaruh current ratio dan debt to assets ratio terhadap return on assets. *Online) JURNAL MANAJEMEN*, 14(1), 2022–2206. <https://doi.org/10.29264/jmmn.v14i1.10905>
- Alifa, I. (2020). *PENGARUH SHARIA COMPLIANCE, GOOD CORPORATE GOVERNANCE DAN KOMPETENSI AMIL ZAKAT TERHADAP PENGELOLAAN DANA ZAKAT (STUDI KASUS PADA BAZNAS (BAZIS) DKI JAKARTA) BAB 3*. <http://repository.stei.ac.id/2117/>
- Amadeo, K. (2022, May 26). *What Is the Business Cycle?* Thebalancemoney.Com. <https://www.thebalance.com/what-is-the-business-cycle-3305912>
- Andy. (2018). *PENGARUH RETURN ON ASSETS, DEBT TO EQUITY RATIO, DEBT TO ASSETS RATIO, UKURAN PERUSAHAAN DAN DEFERRED TAX EXPENSE TERHADAP TAX AVOIDANCE (studi empiris pada*

Perusahaan Jasa sektor perhotelan, restoran, dan pariwisata yang terdaftar di Bursa Efek Indonesia periode 2010-2015). *JURNAL EKONOMI DAN BISNIS - VOL. 16. NO. 2 (2018)*.

Apuke, O. D. (2017). Quantitative Research Methods : A Synopsis Approach. *Kuwait Chapter of Arabian Journal of Business and Management Review*, 6(11), 40–47. <https://doi.org/10.12816/0040336>

Armstrong, C. S., Blouin, J. L., Jagolinzer, A. D., & Larcker, D. F. (2015). Corporate governance, incentives, and tax avoidance. *Journal of Accounting and Economics*, 60(1), 1–17. <https://doi.org/10.1016/j.jacceco.2015.02.003>

Barli, H. (2018). PENGARUH LEVERAGE DAN FIRM SIZE TERHADAP PENGHINDARAN PAJAK (Studi Empiris pada Perusahaan sektor Property, Real Estate dan Building Construction yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2013-2017). *Jurnal Ilmiah Akuntansi Universitas Pamulang*, 6(2).

Bhandari, P. (2020, June 12). *What Is Quantitative Research? | Definition, Uses & Methods*. Scribbr.Com. <https://www.scribbr.com/methodology/quantitative-research/>

Budiman, A. C. (2020). *PENGARUH PROFITABILITAS, SOLVABILITAS, DAN UKURAN PERUSAHAAN TERHADAP AUDIT DELAY PADA PERUSAHAAN PROPERTY DAN REAL ESTATE YANG TERDAFTAR DI BURSA EFEK*

INDONESIA PERIODE 2016 – 2019 BAB III [Sekolah Tinggi Ilmu Ekonomi Indonesia]. <http://repository.stei.ac.id/1103>

Dalila, B. N. (2017). *PENGARUH PROFITABILITY, LEVERAGE DAN CAPITAL INTENSITY RATE TERHADAP EFFECTIVE TAX RATE (ETR)*.

Dewiyanti, S. (2021, November 15). *Signalling Theory*. Accounting.Binus.Ac.Id. <https://accounting.binus.ac.id/2021/11/15/signaling-theory/>

Dr. Meiryani. (2021a, August 12). *MEMAHAMI R SQUARE (KOEFSIEN DETERMINASI) DALAM PENELITIAN ILMIAH*. Accounting.Binus.Ac.Id. <https://accounting.binus.ac.id/2021/08/12/memahami-r-square-koefisien-determinasi-dalam-penelitian-ilmiah/>

Dr. Meiryani. (2021b, August 12). *MEMAHAMI UJI F (UJI SIMULTAN) DALAM REGRESI LINEAR*. Accounting.Binus.Ac.Id. <https://accounting.binus.ac.id/2021/08/12/memahami-uji-f-uji-simultan-dalam-regresi-linear/#:~:text=Uji%20F%20bertujuan%20untuk%20mencari,bersama%2Dsama%20terhadap%20variabel%20terikat.>

Empiris, S., Perusahaan, P., Yang Terdaftar, M., Efek, B., & Amelia, V. (2010). *KOMISARIS INDEPENDEN TERHADAP EFFECTIVE TAX RATE Diajukan kepada Fakultas Ekonomi dan Bisnis Untuk Memenuhi Syarat-syarat Guna Meraih Gelar Sarjana Ekonomi Oleh.*

- Fahmi, N. (2018). *ANALISIS RASIO LEVERAGE DAN RASIO RENTABILITAS*.
- Fajarwati, D. (2020, December 1). *Teori Keagenan (Agency Theory)*. Kompasiana.Com.
<https://www.kompasiana.com/dita180599/5fc61ce18ede481026544212/teori-keagenan-agency-theory>
- Faradiza, S. A. (2019). Dampak Strategi Bisnis terhadap Penghindaran Pajak. *Journal of Applied Accounting and Taxation*, 4(1), 109.
<https://doi.org/10.30871/jaat.v4i1.1199>
- Fatimah. (2020). *Dampak Penghindaran Pajak Indonesia Diperkirakan Rugi Rp 68,7 Triliun*. Pajakku.Com.
<https://www.pajakku.com/read/5fbf28b52ef363407e21ea80/Dampak-Penghindaran-Pajak-Indonesia-Diperkirakan-Rugi-Rp-687-Triliun>
- Fernando, J. (2022, June 27). *Inventory Turnover Ratio: What It Is, How It Works, and Formula*. Investopedia.Com.
<https://www.investopedia.com/terms/i/inventoryturnover.asp>
- Forecasted global real GDP growth 2019-2023*. (2022, August 25). Statista.Com.
<https://www.statista.com/statistics/1102889/covid-19-forecasted-global-real-gdp-growth/>
- Handoko, B. L. (2021, July 13). *Teori Sinyal dan Hubungannya dengan Pengambilan Keputusan Investor*. Accounting.Binus.Ac.Id.

<https://accounting.binus.ac.id/2021/07/13/teori-sinyal-dan-hubungannya-dengan-pengambilan-keputusan-investor/>

Hargrave, M. (2022, June 14). *Return on Assets (ROA): Formula and “Good” ROA Defined.* Investopedia.Com.

<https://www.investopedia.com/terms/r/returnonassets.asp#:~:text=ROA%20is%20calculated%20by%20dividing%20a%20firm's%20net%20income%20by,found%20on%20its%20balance%20sheet.>

Hayes, A. (2022a, June 15). *Cash Conversion Cycle (CCC): What Is It, and How Is It Calculated?* Investopedia.Com.

<https://www.investopedia.com/terms/c/cashconversioncycle.asp>

Hayes, A. (2022b, July 11). *Total-Debt-to-Total-Assets Ratio: Meaning, Formula, and What's Good.* Investopedia.Com.

<https://www.investopedia.com/terms/t/totaldebttotalassets.asp>

Husain, T., Sarwani, Sunardi, N., & Lisdawati. (2020). Firm's Value Prediction Based on Profitability Ratios and Dividend Policy. *Finance & Economics Review*, 2(2), 16–17. <https://doi.org/10.38157/finance-economics-review.v2i2.102>

Indriani, D. (n.d.). *BAB III METODOLOGI PENELITIAN 3.1 Objek Penelitian.*

Javier, F. (2022, February 8). *BPS: Perekonomian Indonesia 2021 Tumbuh 3,69 Persen.*

Data.Tempo.Co. <https://data.tempo.co/data/1340/bps-perekonomian-indonesia-2021-tumbuh-369-persen>

- Kasmir. (2019). *Analisis Laporan Keuangan* (1st ed., Vol. 12). PT. Raja Grafindo Persada.
- Kusmiati, M. (2019). *PENGARUH PROFITABILITAS DAN TINGKAT PERTUMBUHAN TERHADAP STRUKTUR MODAL (Studi Kasus Pada PT Unilever Indonesia, Tbk.) BAB II*.
<http://repositori.unsil.ac.id/1022/6/BAB%20II.pdf>
- Lestari, J. S., Farida, U., & Chamidah, S. (n.d.). *ASSET: Jurnal Manajemen dan Bisnis*.
<http://journal.umpo.ac.id/index.php/ASSET>
- Manajemen, J., Bisnis, D., Vol, S., Widiyanti, M., & Dwi Elfina, F. (n.d.). *Marlina Widiyanti dan Friska Dwi Elfina PENGARUH FINANCIAL LEVERAGE TERHADAP PROFITABILITAS PADA PERUSAHAAN SUB SEKTOR OTOMOTIF DAN KOMPONEN YANG TERDAFTAR DI BURSA EFEK INDONESIA*.
- Maulida, R. (2018, September 28). *Sistem Pemungutan Pajak di Indonesia*. Online-Pajak.Com. <https://www.online-pajak.com/tentang-pajak-pribadi/sistem-pemungutan-pajak>
- McComber, S. (2019, May 15). *Descriptive Research | Definition, Types, Methods & Examples*. Scribbr.Com. <https://www.scribbr.com/methodology/descriptive-research/>

- McCombes, S. (2019, February 22). *How to Write a Literature Review | Guide, Examples, & Templates.* Scribbr.Com.
<https://www.scribbr.com/dissertation/literature-review>
- Mohamed Adam, H. (2014). *Research_Population.* 1.
https://www.academia.edu/5563491/Research_Population
- Monalisa, M. (2019). *PENGARUH RASIO PROFITABILITAS, LIKUIDITAS, LEVERAGE, DAN INFLASI TERHADAP HARGA SAHAM PADA SEKTOR FARMASI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2013-2017 BAB 3.*
- Murphy, C. B. (2020, June 29). *Accounts Payable Turnover Ratio Definition.* Investopedia.Com.
<https://www.investopedia.com/terms/a/accountspayableturnoverratio.asp>
- Murphy, C. B. (2022, August 31). *Receivables Turnover Ratio Defined: Formula, Importance, Examples, Limitations.* Investopedia.Com.
<https://www.investopedia.com/terms/r/receivableturnoverratio.asp>
- Ningrum, E. M., Samrotun, Y. C., & Fajri, R. N. (2019). TAX AVOIDANCE DITINJAU DARI CORPORATE GOVERNANCE PADA PERUSAHAAN PROPERTY DAN REAL ESTATE. *Universitas Islam Batik Surakarta Jl. Agus Salim*, 5(2), 103.

- Ningsih, S., & Sari, S. P. (2019). ANALYSIS OF THE EFFECT OF LIQUIDITY RATIOS, SOLVABILITY RATIOS AND PROFITABILITY RATIOS ON FIRM VALUE IN GO PUBLIC COMPANIES IN THE AUTOMOTIVE AND COMPONENT SECTORS. *Business and Accounting Research (IJEBAR) Peer Reviewed-International Journal*, 3, 353. www.idx.co.id
- Noviantari, N. M. R. D. (2019). *Penghindaran Pajak oleh Perusahaan-Perusahaan di Indonesia*. Pajakku.Com. <https://www.pajakku.com/read/5dae89a34c6a88754c088058/Penghindaran-Pajak-oleh-Perusahaan-perusahaan-di-Indonesia>
- Nurhidayah, H. (2022, March 16). *PPh Penyumbang Pajak Terbesar dari Tahun ke Tahun*. Pajak.Com. <https://www.pajak.com/komunitas/opini-pajak/pph-penyumbang-pajak-terbesar-dari-tahun-ke-tahun/>
- Ofeser, F., & Susbiyantoro, S. (2021). ANALISIS DAMPAK COVID-19 TERHADAP NILAI PERUSAHAAN SEKTOR INDUSTRI BARANG KONSUMSI. *JURNAL LENTERA BISNIS*, 10(1), 3. <https://doi.org/10.34127/jrlab.v10i1.396>
- Puspitasari, E., & Keuangan, J. M. (n.d.). *THE INFLUENCE OF CURRENT RATIO (CR), DEBT TO ASSET RATIO (DAR) AND DEBT TO EQUITY RATIO (DER) ON RETURN ON ASSET (ROA) IN THE FOOD AND BEVERAGE SUB SECTOR MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) PERIOD 2015-2019*.

- Putri, C. A. (2021, July 27). *Membedah Setoran Pajak Saat Pandemi: Dari -19% Sampai Positif*. Cnbcindonesia.Com. <https://www.cnbcindonesia.com/news/20210727140757-4-264004/membedah-setoran-pajak-saat-pandemi-dari-19-sampai-positif>
- Putri, S. (2021, December 29). *Yuk, Kenali Apa Saja yang Termasuk Sektor Barang Konsumsi!* Ajaib.Co.Id. <https://ajaib.co.id/yuk-kenali-apa-saja-yang-termasuk-sektor-barang-konsumsi/>
- Putri, S. A. E. (2022, January 19). *Varian-varian Covid-19, Apa Perbedaannya?* Corona.Jakarta.Go.Id. <https://corona.jakarta.go.id/id/artikel/varian-varian-covid-19-apa-perbedaannya>
- Raharjo, S. (2014). *Cara Melakukan Uji Normalitas Kolmogorov-Smirnov dengan SPSS*. Spssindonesia.Com. <http://www.spssindonesia.com/2014/01/uji-normalitas-kolmogorov-smirnov-spss.html>
- Raharjo, S. (2017). *Makna Koefisien Determinasi (R Square) dalam Analisis Regresi Linear Berganda*. Spssindonesia.Com. <http://www.spssindonesia.com/2017/04/makna-koefisien-determinasi-r-square.html>
- Rahmi, A., Supriyanto, J., & Fadillah, D. H. (n.d.). *PENGARUH LEVERAGE TERHADAP EFFECTIVE TAX RATE (ETR) DENGAN PROFITABILITAS SEBAGAI VARIABEL PEMODERASI PADA PERUSAHAAN SEKTOR ANEKA*

INDUSTRI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2013-2017.

Ramadani, R. K. (2020). *Pengaruh Cash Conversion Cycle, Ukuran Perusahaan, dan Struktur Modal Terhadap Profitabilitas Perusahaan Manufaktur Sektor Industri Barang Konsumsi.* STIE Perbanas Surabaya.

Ramdas Khaladkar, M. (n.d.). *COMPARATIVE STUDY OF OPERATING CYCLE WITH REFERENCE TO MANUFACTURING COMPANIES THE IMPACT OF GST ON CONSTRUCTION INDUSTRY* View project.

<https://doi.org/10.13140/RG.2.2.12893.64481>

[REVISI per 18/02/2021] Agustus 2020: Tingkat Pengangguran Terbuka (TPT) sebesar 7,07 persen. (2021, February 18). Bps.Go.Id. <https://www.bps.go.id/pressrelease/2020/11/05/1673/agustus-2020--tingkat-pengangguran-terbuka--tpt--sebesar-7-07-persen.html>

Riadi, M. (2020, November 29). *Populasi dan Sampel Penelitian (Pengertian, Proses, Teknik Pengambilan dan Rumus).* Kajianpustaka.Com. <https://www.kajianpustaka.com/2020/11/populasi-dan-sampel-penelitian.html>

Salma, N., & Riska, T. J. (2020). Pengaruh Rasio Leverage, Likuiditas, Profitabilitas Terhadap Kualitas Laba Perusahaan Makanan Minuman BEI. *Competitive*, 14(2), 88. <https://doi.org/10.36618/competitive.v14i2.622>

Setiani, C. J. (2016). *ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI TAX AVOIDANCE (Studi pada Perusahaan Pertambangan di Bursa Efek Indonesia tahun 2011-2014) (Skripsi).*

Shukla, S. (2020). *CONCEPT OF POPULATION AND SAMPLE.*
<https://www.researchgate.net/publication/346426707>

Sista, G. R., & Ardityanto, M. D. (2017). PENGARUH TATA KELOLA PERUSAHAAN DAN PENGGUNAAN DERIVATIF KEUANGAN TERHADAP EFFECETIVE TAX RATE (ETR) PERUSAHAAN. *DIPONEGORO JOURNAL OF ACCOUNTING*, 6(1), 1–11. <http://ejournal-s1.undip.ac.id/index.php/accounting>

Sitanggang, D. D. K. P. (2022, August 2). Purposive Sampling adalah: Berikut Contoh, Tujuan, dan Rumusnya Baca artikel detikjabar, “Purposive Sampling adalah: Berikut Contoh, Tujuan, dan Rumusnya.” *Detik,Com.*
<https://www.detik.com/jabar/berita/d-6212440/purposive-sampling-adalah-berikut-contoh-tujuan-dan-rumusny>

Situasi COVID-19 di Indonesia (Update per 30 Juni 2022). (2022, June 30). Covid19.Go.Id. <https://covid19.go.id/artikel/2022/06/30/situasi-covid-19-di-indonesia-update-30-juni-2022>

- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104, 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>
- Telly, B. R., & Ansori, M. (2017). PENGARUH UKURAN DAN CASH CONVERSION CYCLE TERHADAP PROFITABILITAS PERUSAHAAN. *JOURNAL OF APPLIED MANAGERIAL ACCOUNTING*, 1(2), 179–189. <https://doi.org/10.30871/jama.v1i2.505>
- Tri Wahyuni, & Djoko Wahyudi. (2021). Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Sales Growth dan Kualitas Audit terhadap Tax Avoidance. *Kompak :Jurnal Ilmiah Komputerisasi Akuntansi*, 14(2), 400–401. <https://doi.org/10.51903/kompak.v14i2.569>
- Undang-Undang No. 28 Tahun 2007 , Pub. L. No. 28, 2 (2007).
- Utami, P. B. (2019). *ANALISIS LEVERAGE, PROFIT MARGIN DAN FIRM SIZE TERHADAP STOCK RETURN PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) (Survey Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia)*. Universitas Siliwangi.
- Utami, S. W. (2021). THE EFFECT OF PROFITABILITY AND LEVERAGE ON COST OF DEBT WITH FIRM SIZE AS A MODERATING VARIABLES. *South East Asia Journal of Contemporary Business, Economics and Law*, 24(4), 44. www.bisnis.com

- Utomo, A. P. (2021, November 19). *Kasus Pertama Covid-19 Diduga adalah Wanita yang Bekerja di Pasar Wuhan*. Kompas.Com.
<https://www.kompas.com/global/read/2021/11/19/113820370/kasus-pertama-covid-19-diduga-adalah-wanita-yang-bekerja-di-pasar-wuhan?page=all>
- Valenzuela, S., & Bachmann, I. (2017). Path Analysis. In *The International Encyclopedia of Communication Research Methods* (pp. 1–9). Wiley.
<https://doi.org/10.1002/9781118901731.iecrm0181>
- Velarosdela, R. N. (2021, March 2). *Kilas Balik Kronologi Munculnya Kasus Pertama Covid-19 di Indonesia*. Megapolitan.Kompas.Com.
<https://megapolitan.kompas.com/read/2021/03/02/05300081/kilas-balik-kronologi-munculnya-kasus-pertama-covid-19-di-indonesia?page=all>
- Wang, B., Birru, J., Cakici, N., Da, Z., Hasan, I., He, Z., Hovakimian, G., Gao, G., Li, K., Li, W., Lin, X., Linnainmaa, J., Mukherjee, A., Nguyen, T., Schwert, B., Segal, B., Tang, Y., & You, H. (2017). *The Cash Conversion Cycle Spread* *.
- What Is Coronavirus?* (2022, July 29). Hopkinmedicine.Org.
<https://www.hopkinsmedicine.org/health/conditions-and-diseases/coronavirus>