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Important:

December 2022 publication has started and publication will continue till 28th December 2022

Authors who paid publication fee after 3rd December, their paper will publish in December edition in next slots i.e. 12th December or 18th December or 28th December. Full Table of Content of November Edition will release latest by 30th November. Download cover page for this edition.

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Indexing and Correction:

Indexing will start after 30th December and minor corrections are accepted till 30th December 2022.

If minor correction required, send email to editor@ijsrp.org and ask for formatted (.doc/docx) paper.

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➡ The Effect of Profitability, Good Corporate Governance and Company Risk on Tax Avoidance

Penny Anggriani Chandra, Yuniarwati

Abstract: This study aims to determine the effect of profitability (Return On Assets), corporate risk, and good corporate governance on tax avoidance studies on 33 mining companies listed on the IDX in 2019–2021. The sampling technique used is simple random sampling with a proportion of 5%, meaning that mining companies listed on the IDX by randomizing the largest companies from 2019–2021 OJK data found 33 samples.

DOI: 10.29322/IJSRP.12.12.2022.p13202

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➡ Analysis of The Social Innovation Program "Mamanda Village"In Balida Village, Balangan Regency the Year 2022

Aan Nurhadi, Heriyanto Andilolo, Muhammad Zulfadeli Rahman, M. Arief Munadi, Akhmad Fiteriyadi, Jatmiko Wicaksono, Andri Hamdani, Muhammad Azwar Ramadhani, Agung Wisnuwardana, Ajiddin Noor, Adinda Ain

Abstract: The "Mamanda Village (Independent & Empowered Community)" program is a form of community development carried out by PT Adaro Indonesias CSR, which began in 2018. The Company seeks to change the mindset and behavior of the community with the Mamanda Village program. The Mamanda Village Program develops local cultural arts, eco-tourism, business development, and biodiversity development. These activities can absorb labor, develop local institutional capacity and improve the environments quality. The Mamanda Village Program synergizes several significant potentials in Balida Village, such as active cooperation, the self-help pattern that is still growing, and the existence of local (endemic) plants. This average population is aware of education and high school graduates.

DOI: 10.29322/IJSRP.12.12.2022.p13203

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[Impact Measurement of The "Mamanda Village" Program in Balida Village 2019-2021 Using Method - Social Return On Investment(SROI)](#)

Aan Nurhadi, Heriyanto Andilolo, Muhammad Zulfadeli Rahman, M. Arief Munadi, Akhmad Fiteriyadi, Jatmiko Wicaksono, Andri Hamdani, Muhammad Azwar Ramadhani, Agung Wisnuwardana, Fitri Mahyudi, Ajiddin N

Abstract: The Mamanda Balida Village Program is a social investment program from the Corporate Social Responsibility (CSR) program by PT Adaro Indonesia. This integrated program aims to solve village problems around the operational area through increasing participation in sustainable community empowerment following village potential by prioritizing the role of BUMDes.The assessment method used is the Social Return on Investment (SROI) method referring to the principles and guidelines for the assessment of SROI Network UK & Social Value International.

DOI: [10.29322/IJSRP.12.12.2022.p13204](#)

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[Investigation on Logistics Management Systems effectiveness and Improvements for Operational Synergy in the Kenyan Market, A Case of Logistics Systems Collaborative Integration](#)

Dr. Reter Chiira Ruheni

Abstract: Small and Medium Enterprises (SME) constitutes 90% of businesses in developing countries like Kenya, they exhibit poor supply chain structures and weak logistics Management Systems (LMS). In Kenya, SMEs experience supply chain collaboration barriers in form of technological, logistical, and financial challenges. The purpose of this study was to investigate the effectiveness of logistic management systems for operational synergy among the Kenyan SMEs.

DOI: [10.29322/IJSRP.12.12.2022.p13205](#)

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[Curb-65 Score And Sofa Score Sensitivity And Specificity (Accuracy) As Mortality Predictors In Covid 19 Patients Admitted To Haji Adam Malik Medan Central General Hospital](#)

Zulqadri Ginting, Franciscus Ginting, Tambar Kembaren

Abstract: Background: SARS-CoV-2 or severe acute respiratory syndrome coronavirus 2 is the most recent strain of the coronavirus responsible for the late-2019 pneumonia epidemic. Initial clinical manifestation of COVID-19 disease is pneumonia. About 15 percent of patients with mild-to-moderate symptoms develop severe pneumonia, and 5 percent develop acute respiratory distress syndrome (ARDS), septic shock, and multiple organ failures.

DOI: [10.29322/IJSRP.12.12.2022.p13206](#)

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[The Prevalence and Characteristic of Dead Victim in Dr. Pirngadi General Hospital In Medan City In 2019-2021](#)

Juliana Pasaribu, Doaris Ingrid Marbun, Dessy D. Harianja

Abstract: Murder victim or domestic violence victim can be found in many forms, either blunt trauma, sharp object trauma, etc, either multiple wounds or single wound. Many dead victims were treated in the forensic department, the victims usually had a contusion, abrasion or lacerated wound, stab wound, or gunshot wound. This was a descriptive study using the cross-sectional retrospective design, in which the author only record the samples once using the

secondary data based on the Visum et repertum record of the forensic department in Dr. Pirngadi General Hospital in Medan.

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The Role of Health Expenditure on Health Outcomes: Evidence From West Africa Countries

Festus Efosa ERIAMIATOE

Abstract: This study investigates the role of health expenditure on health outcomes in West Africa countries. Using the Grossman theoretical framework, other variables that affect health outcomes were also examined. Sixteen countries of West Africa with yearly data spanning between the period of 19 years (2000-2019) was used in this study. The health outcomes examined include life expectancy and neonatal and under-5 mortality rates.

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Trade Liberalization and Performance Of Private Sector In Rwanda: A Case Study of PSF Nyagatare District

Muyoboke A. Christopher

Abstract: The objective of this study was to evaluate the effect of trade liberalization on performance of private sector in Rwanda and in Nyagatare district in particular during 2015-2017. The collected data was analyzed through SPSS software from 44 respondents selected among 120 members of PSF Nyagatare. For data analysis, SPSS21 was used for descriptive statistic and correlation analysis. The findings for the first objective shows the overall of 3.03 and standard deviation of .547 indicating that trade liberalization plays an important role on the performance of private sector in Nyagatare district during the period of study. The findings for the second objective indicated the mean 4.15 and .481 standard deviation as high mean. That means that the effectiveness of private sector in Nyagatare district depends on trade liberalization policies implemented and followed by PSF members in their doing business of importing or exporting products with neighboring countries.

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Complete Testing in Agile Methodology

Binu C T

Abstract: Agile Methodology is the current methodology to develop software in better way. There are different testing techniques like regression testing, smoke testing which are based on functionality. Use case testing is based on design and the proposed testing technique complete testing otherwise called work flow testing based on sequence diagram of design. The test scenarios is prepared in Analysis of Design phase and Test case is designed based on the test scenarios in testing phase in agile methodology.

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Constructivism learning theory: A Paradigm for Teaching and Learning English in secondary education in Vietnam

Pham Thi Kieu Oanh, Nguyen Thi Hong Nhung

Abstract: In recent years, constructivism is regarded as one of the great ideas in education. Its implications for the way teachers teach and learn how to teach are enormous. If our efforts to reform education for all are to be successful, then we must focus on the student. By far, the focus

on student-centered learning may be constructivisms most important contribution. Therefore, within this article, constructivist learning theory is discussed as a paradigm of teaching and learning at high schools in Vietnam. Constructivism is a learning theory found in psychology that explains how people can acquire knowledge and learn, thereby directing application to education.

DOI: 10.29322/IJSRP.12.12.2022.p13211

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An Optimized Security and Threat prevention mechanism for multi cloud network Application

Binu C T

Abstract: Security is the primary factor to select cloud as the platform. Security threat like man in the middle attack, SQL injection, IP Spoofing increases threats in the system. The existing systems focus on performance than the security of the system. The proposed system with multi cloud application increases the security of the application with Threat Prevent Routing mechanism. Security Check Cloud for security check and Secure App cloud for the secure application. There is Pass Code named Application id is generated in the SC Cloud based on the application run in the client environment to the SA cloud using incident App. The Pass code is the authentication to enter in to the SA cloud and run the Secure App.

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The Role of ICT-Based Monitoring and Evaluation Systems in Infrastructural Development in County Governments: Empirical Evidence from Machakos County, Kenya

Julius Ngila Musyoka and Prof. Kennedy Mutundu

Abstract: There exists knowledge gap in analysis of the influence of the general ICT-based M&E systems in county governments with a focus on data analysis and timely presentation to stakeholder, there an empirical gap in physical health infrastructural, road infrastructural development, market infrastructural development and sports infrastructural development ICT-based M&E. This study tried to fill the gap in knowledge by answering a question on what the role of ICT-based monitoring and evaluation systems in infrastructural development in county governments?

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UNDERSERVED, YET UNDETERRED: Exploring Perspectives of Out- Of-School Boys in Northern Nigeria

Kiki James, Vivian Chidera Ejike, Temitope Monyeh

Abstract: During the Coronavirus Pandemic, schools across the world were forced to close down spurring them to embrace innovative means of delivering lessons to students. This resulted in an increase in the already alarming number of out-of-school children in Nigeria. Although insurgency is largely reported as the primary reason for the number of out-of-school children in the Northern part of Nigeria, there are new suggestions that several other factors that are primary contributors to this educational problem.

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The Fusion of GeoBioCulture In Tourism Branding of Bromo Tengger, East Java, Indonesia

I Ketut Mastika, Dwi Haryanto, Fahrobby Adnan, Panca Oktawirani, Pandu Satriya Hutama. Pramesi Lokaprasdha

Abstract: The purpose of this study is to examine the tourism objects of the Tengger Semeru National Park (TNBTS) in the perspective of product bundling through rebranding. The research was conducted in the TNBTS area using qualitative research methods with narrative analysis. The subject of the study was the management of TNBTS, the local community, and tourist actors in the Bromo Tengger tourist area.

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Exchange Transfusion in Sever Falciparum Malaria with Acute Kidney Injury

Kareem kamil Mohammed, Kiumars Bayat, Safaa kamel

Abstract: In East Africa, where malaria is endemic, P. falciparum incidence has been steadily rising over the past ten years. Additionally, Africa has the greatest rate of malaria infections among tourists. As a result, severe malaria is an acute illness brought on by P. falciparum, but increasingly also by P. vivax. It is characterised by considerable organ failure and/or high parasitemia levels (>10%) in blood smears.

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Classification of coffee beans roast maturity levels based on digital image processing color using the KNN and PCA method

Maulana Iman Pratama, Kusrini, Alva Hendi Muhammad

Abstract: Indonesia is an agricultural country known as a producer of various plantation commodities, including coffee. There are several types of coffee grown in Indonesia, the majority of which are arabica coffee and robusta coffee. Coffee that has good quality can be seen from several factors, or the quality of the coffee beans, the appropriate length and temperature when roasted or roasted.

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Influence Of Contractor's Firm Structure On Completion Of Building Construction Projects In Nairobi City County, Kenya

Wanjiku Eunice Ngari, Dr. Josphat Kyalo

Abstract: The subject of project completion is of global concern to parties that are involved in construction of projects. Poor performance of completion of construction projects is usually characterized by production of low-quality projects, time and cost overruns. Success of a construction projects directly affects how a contractor is perceived since it's a contractor's responsibility to ensure that a construction projects is completed as that is how their performance is measured. Thus, the study research was on contractor's firm structure and its influence on completion of building construction projects.

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A Study To Evaluate The Effectiveness Of Self-Instructional Module On Knowledge Regarding Prevention Of Cervical Cancer Among Women

Mrs. Priyanka Deorukhkar, Mr. Nilesh Mhaske, Ms. Tejal Surve

Abstract: The incidence of cervical cancer has declined in developed countries, cervical cancer remains a significant problem in people who are developing. Past studies suggest that Indian women, who account for a minimum of one-fourth of the worldwide disease burden, aren't

routinely screened. Thus the investigator intended to conduct the study with to a study to evaluate the effectiveness of self-instructional module on knowledge regarding prevention of cervical cancer among women visiting in selected hospital, at Maharashtra.

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Philosophy Of Fair Regional Regulations In The Implementation Of Special Autonomic Orders In The Regions

Christina Samangun, S.E.M Nirahua, J. Tjiptabudy, H. Salmon

Abstract: This research is supposed to 1) To find out and find and analyze Fair Regional Regulations in the Implementation of Special Autonomy Orders in the Regions. This research used a normative legal research method. This research was conducted by examining the existing concepts, doctrines, theories and statutory provisions using the Philosophy Approach, the Statute Approach and the Conceptual Approach.

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An Optimized Adhoc Network for Real Time Applications

Binu C T

Abstract: Adhoc Network for real time application require highly secure infrastructure. The real time application require data in its derivative forms. Security mechanism increases adhoc network in its actual form. The connection of smart devices such as mobile phones, iPad etc. to the internet result in the improvement of computation everywhere. The computational capability of devices are very important while using computation to solve problems. The existing systems have problems with scheduling of tasks while doing high speed adhoc network with security. The proposed system have unique registration number of which 6 digit given by the user and 4 digit by the system and scheduling is based on this unique number. There is a Registration layer in each devices. The last 4 digit in the registration number defines the capacity of the device to do computation. A new Sorted Encoding Encryption and Decryption is to provide information security to the devices

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Iron Deficiency Anemia, Anemia of Chronic Disease, Iron Overload: Use of Hepcidin as a Laboratory Marker in the Diagnosis Along With its Therapeutic Implications and Management of Iron Homeostasis

Abin Varghese, Saritha Mary Thomas

Abstract: Purpose: Iron deficiency is mostly affecting nutritional deficiency in low and middle-income countries. Infants, young children, adolescent females, young females with heavy bleeding during menstrual periods, women of childbearing age, and old people are at a significant risk of iron deficiency. Doctors usually prescribe iron therapy in treating iron deficiency. Along with iron deficiency, iron overload is a serious complication when there is an excess of iron storage in the human body.

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Analysis of relationship between employee mental health and their job satisfaction in public and private hospital of Karachi

Dr Safa Akmal, Dr. Saima Nisar Ali*, Habib Ahmed ,Muhammad Naseer, Syed Nawasizh Ali

Abstract: Our objective of study is to determine effect of hospital sectors on job satisfaction and mental health in tertiary care hospitals of Karachi. To achieve this we targeted two renowned hospitals of Karachi. This study is helpful in understanding that whether employees of government hospital are much satisfied and mentally healthy or private hospital employees are? This will also clarify that how these two factors affect the performance.
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Feasibility Study Analysis of Hybrid Power Plant: Case Studies of Biomass and Solar PV at Bangka Island

Danny Erlangga Supriyadi and Wisnu Isvara

Abstract: In 2021, the Indonesia New Renewable Energy (NRE) mix achievement was 11,5% while the target for NRE mix targeted by Ministry of Energy and Mineral Resources (ESDM) in 2025, 2030, and 2050 was 23%, 25%, and 31%.
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Study of Community Satisfaction at Kumun Debai Sub-District Office, Sungai Penuh City

Winda Siska, Deltri Apriyeni, Yuliardi Alqadri, Joni Fitra, Wan Saumadi

Abstract: This research will examine the issue of public (public) satisfaction with the services provided by the Kumun Debai Sub-District Office, Sungai Penuh City. Various factors that influence it will be explained in detail. The dependent variable that will be discussed is; job satisfaction while the independent variables that also influence are; quality of service, quality of work life, and motivation of public service.
DOI: 10.29322/IJSRP.12.12.2022.p13228

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An Analysis of Fixed Assets Management of Sugar Industry in Karnataka

Dr.Salma Banu

Abstract: The capital expenditure is an important segment of capital investment with reference to fixed assets management and depreciation policy. The size of depreciation and method of depreciation adopted by factories influences its financial strength and adequacy to return on capital employed. The study tries to understand the size of depreciation with regard to gross block and depreciation to sales. it also tries to study the indices of gross block and depreciation in sample sugar factories and its impact on sales as well as return adequacy in sugar industry.
DOI: 10.29322/IJSRP.12.12.2022.p13229

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Socio-Cultural Dynamics Influencing Border Security Management along Kenya's Northern Border with Ethiopia

Christopher L. Imboywa, Joseph M. Mutungi & Simon Muthomi

Abstract: The purpose of this study was to assess the implications of the border security management on Kenya's national security. The study assessed selected socio-cultural dynamics that influence the interactions of the border communities and their impact on border security management at the Moyale One Stop Boarder Post. The study was anchored on the realism and Regional Security Complex theories and adopted a descriptive research design. A total of 493 respondents were targeted by the study, out of which a sample of 220 was obtained using the Yamane Formula.

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Appreciation of Synchronous Online Learning Class in English 10: A Focus on Design and Delivery

Trixie E. Cubillas, Francis May Q. delos Reyes

Abstract: The paper aims to identify the students' level of appreciation of synchronous classes in the new normal. It is a descriptive-correlative type of study since it assessed the level of appreciation of students in synchronous class in English 10 and it quantified their level of academic performance in the same subject and it also tries to establish an association between the level of appreciation of the synchronous class design and delivery and the students' academic performance. The participants of the study are the students of the synchronous online class in English 10 from the two (2) big schools in the division of Butuan City, Philippines. The study revealed that the students are very much satisfied with their synchronous class design and delivery. It is recommended that teachers may consider attending learning and development opportunities to enhance their technological know-how for better navigation of different online platforms.

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Level of Academic Stress and Extent of Perceived Social Support of the College Students During the COVID Pandemic in Caraga State University, Butuan City, Philippines

Trixie E. Cubillas, Ariel U. Cubillas, Kem Jane E. Bayrola, Angel Fel J. Burdeos, Glenn Gian D. Godinez

Abstract: The studys primary goal was to identify the students level of academic stress during the COVID-19 pandemic in relation to academic expectations, academic work and examinations, academic self- perceptions, and the extent of perceived social support from friends, family, and significant others. The study utilized a descriptive-correlational research design where the frequency and percentages, weighted mean, One-Way ANOVA, and Pearson Product Moment Correlation were used to analyze the collected data from 98 students. Online-generated survey questions were utilized for the data analysis.

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Automation: Deep Dive Into Web, Mobile & API – Part 1

Muhammed Suhail TS

Abstract: Testing is a phase in software application development lifecycle. This process validates whether the application which is developed conforms to the requirements provided. This process could be accomplished using both manual as well as code based automated solutions. This paper mainly talks about the different types of test automation approaches which could be implemented to enhance the productivity and efficiency of the testing life cycle. The different automation strategies, generic framework architecture, the features and advantages and how returns are generated on the investment is discussed in detail.

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English Teachers' Perception on Applying MSLT Approach in Accommodating Learning Difficulties of Dyslexic Students to Promote Inclusive Education

Dr. Sumudu Ovitigama

Abstract: In accommodating Dyslexic students MSLT approach and Inclusive education go hand in hand. According to statistics, 10% of the world population suffer from Dyslexia and related learning difficulties. Therefore, there might be such students in an English language classroom in Sri Lanka too. Since English language acts as an international language it is significant for the student to learn it. Therefore in this investigation it was focused on English teachers' perception on applying MSLT approach in accommodating learning difficulties of Dyslexic students in order to promote Inclusive education.

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➥ Pre-Analytical Variables In Coagulation Studies

Saritha Mary Thomas, Abin Varghese

Abstract: Background: All coagulation tests critically depend on the quality of the plasma specimens obtained. Pre-analytical variability is a common source of errors in coagulation testing, as clotting assays are susceptible to poor standardization of the whole analytical process. Many misleading results in blood coagulation arise not from errors in testing but from carelessness in the pre-analytical phase. Pre-analytical factors influencing the reliability of laboratory testing are commonplace. Control is critical, since this has a direct influence on the quality of results and their clinical reliability. Internal Quality control should be maintained while performing the tests in the laboratory.

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➥ The Impact of ICT on Enhancement of CIT Protocols (Efficient use of resources)

Thomas Olushola, James O Abiola, Liafisu S Yekini

Abstract: Over the course of its history, the tax administration has been beset by a broad range of problematic difficulties and aspects. For instance, tax evasion and tax avoidance have been exceedingly common, as has the failure of tax authorities to preserve accurate records. The existence of these factors necessitates the use of IT. Tax administration is undergoing this change so that it may become more efficient and successful. This motivates the study under review, which investigates the strengthening of CIT protocols through the deployment of information and communication technology.

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➥ Significance Of Ferritin In Pregnancy Associated Iron Deficiency Anemia, GDM And Other Complications

Saritha Mary Thomas, Abin Varghese

Abstract: Purpose: Analysis of ferritin is very important in pregnancy for predicting risk factors such as GDM, IDA, preeclampsia, preterm delivery, childbirth weight, and other pregnancy-related complications. The only commonly used laboratory test for determining iron reserves is the determination of serum ferritin concentration. As a result, the complications associated with ferritin is caused by an increase or decrease in body iron stores.

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➥ Analysis Of Project Portfolio Management Maturity Model At Indonesia Construction State-Owned Enterprise

Youhan Pratama Febrianto, Rahayu S. Arifin (Dr)

Abstract: This paper aim to explain what parameters that create a PPM Maturity Model and determine the PPM Maturity Level for BUMN Construction Services companies. It begins with analyzing which PPM parameters affect the PPM Maturity Model, then create maps of the PPM maturity level and finally determines the most influential parameters in the PPM Maturity Level in BUMN Construction Service Companies in Indonesia.
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Impact associated with the lack of sewerage and treatment systems, a source of emerging contaminants in urban water resources. A review case study of Kigali city Rwanda

Jean Pierre Bavumiragira, Edwin Kipkrui, Yves Ndizeye, Pascaline Uyisaba, Alex Bazambanza

Abstract: According to the census report of household living conditions of March 2016, showed that 81.6% of the improved sanitation in Rwanda, uses pit latrines with solid slabs, as a result of the absence of a sewerage system/network in the country. Topography at high altitudes has caused significant surface and groundwater contamination in various areas, including Kigali, the capital city. Additionally, the high standard of living in the region and the lack of government funding to develop different projects for centralized sanitation have contributed to the complexity of wastewater management. A count of 1.3 million people in Kigali city has neither centralized sewage treatment nor central sewage networks. Due to untreated sewage being disposed inappropriately into the environment, they may have potential negative impacts on surface and groundwater resources.
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Comparative Assessment Of Fasting Plasma Glucose And Hba1c Values In Type Ii Diabetes Mellitus In A Tertiary Care Hospital

Navami.S, Jishamole. K, Gargi R Nair

Abstract: Background: Diabetes is a growing public health problem throughout the world. As a consequence of hyperglycemia in diabetes, every tissue and organ of the body undergoes biochemical and structural alterations which accounts for major diabetes complications. The prevalence of Type II Diabetes mellitus is rising more rapidly because of obesity and reduced physical activity levels as countries, become more industrialized.
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Research To Study The Damage Caused To The Construction Projects Due To The Lack Of Workers On Site

Anthony Obododike Ekwuno

Abstract: Construction is an integral part of the global economy and research has found that there is currently a labor shortage in this industry. This is causing difficulties in economic growth. In todays competitive environment, absenteeism is a problem. It can be difficult for organizations to keep their employees happy and productive, especially if theyre absent too often. The problem is that there are many reasons why its hard to be successful at your job, such as not being given enough support or not being given a good enough salary. If you want your workers to be available all the time, its essential to keep them on schedule.
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Risk Factors Identification of Office Building Construction Project in BPJS Ketenagakerjaan to Improve Time Performance

Dhaniah Fijriyani, Wisnu Isvara

Abstract: Several office building constructions within BPJS Ketenagakerjaan during the last 5 (five) years have experienced delays in project completion. The delay is because the process of controlling the construction of office buildings has yet to be developed based on risk. The method uses gap and qualitative risk analysis to determine the dominant risks during the construction life cycle and develop them with risk management based on PMBOK 6th edition.

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Derivation Of Results Centered On Range Of Appearance Of Two Disparate Sequences

V. Pandichelvi and S. Saranya

Abstract: In this paper, the range of appearance of totality of two familiar sequences involving Icosagonal number and square pyramidal number so-called Icospyramidal result number and addition of the range of appearance of the above cited sequences separately are assessed. Furthermore, some results centered on range of appearance of those numbers are perceived and confirmed by separate python programs.

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Perspectives on the Dimensions Affecting the Quality of Online Learning Amidst Pandemic

Marites Q. Catabay, Joseph H. Cumagun, Ma.Victoria C. Gannaban, Anthony Ceasar F. Zambale

Abstract: This study ascertained the perspectives of the respondents on the dimensions affecting the quality of online learning amidst pandemic. The study further investigated the dimensions influencing the quality of online classes, such as administrative support, course content, course design, instructor characteristics, learner characteristics, social support, and technological support, which affects the quality of online classes for the 1st and 2nd Semester of A.Y. 2020-2021.

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Examining the Nursing Impact of Diabetes Patients' Health Education and the Endocrinology Department's Diabetes Nursing Practice of Maternity and Children Hospital of King Khaled

Angham Mahdi Alhamdi

Abstract: The purpose of this research was to examine the diabetes education effects and nursing strategies used by the endocrinology department on the outcomes of care provided to patients with diabetes. A total of 90 newly diagnosed diabetes patients hospitalized to our hospital's Endocrinology Department between October 2018 -2019 were included in the research. All of the patients' medical records were retrospectively reviewed. 45 patients served as the control group and got standard medical care, while the same number of patients were given the experimental diabetic health education care model. Randomly dividing patients into two groups. We monitored routine care patients' blood sugar, meals, and medicines. The experimental group received diabetes education. The nursing influence, blood sugar level, degree of illness awareness, incidence of problems, and compliance were evaluated for the two patient groups. Patients in the experimental group in this research got diabetic health instruction. When

comparing the overall data from the two patient groups, there was no statistically significant difference in gender, age, or length of illness ($P > 0.05$). When the nursing effects of the two patient groups were compared, it became clear that the experimental group's nursing effects were higher and that its overall rate of effectiveness was greater. A statistical study showed that the two groups were different ($P \ 0.05$). In the experimental group, 90.1% of treatment compliance assessments were effective, compared to 75.5% in the control group. Conclusion: Even though these patients were cared for utilizing standard nursing practices, they performed significantly better than the control group. As a result, implementing diabetic health education is extremely beneficial. The remission of the illness has good outcomes.

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The influence of social media on tourist planning and destination selection decisions

Batsaikhan Uugantsetseg

Abstract: Social networks are becoming increasingly popular. According to researchers, more than half of the world population now uses social networks. Social media represents a revolution in terms of advertising opportunities for businesses. Thus, the mechanisms of social networks have changed not only the means, but also the communication. Social media is becoming an important marketing tool for destination management organizations and thus has a major impact on tourism markets. The advent of new technologies such as social media has changed the way consumers seek information related to their purchasing decisions. Through the advice or knowledge, they receive from the community, they create an image of the destination and are used by consumers to make decisions. The purpose of this paper is to highlight the use of social media and the impact of social media on consumer travel decision making.

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The Effect of Dolomite and Chicken Manure on Cauliflower (Brassica oleracea L. var. Botrytis) Intercropping with Sweet Corn in Peatlands

Susi Kresnatita ; Ariffin; Didik Hariyono ; Sitawati ; Wahyu Widyawati

Abstract: Cultivating cauliflower in Central Kalimantans peatlands requires proper nutrient management. This is because cauliflower is very sensitive to soil and environmental variations, which can affect the growth and mass yield of flowers. Peat soil problems, both physical, chemical and biological, need specific handling, including high soil acidity, poor nutrients, high cation exchange capacity (CEC), with low base saturation, soil pH is generally below 4.5 while cauliflower is a plant that is sensitive to high acidity.

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Diabetes Mellitus and Covid-19 Review Article

Ashtalakshmi P A , Liliya Jacob, Sona

Abstract: I look out that Diabetes mellitus is considered a common coexisting (multiple chronic conditions) of covid-19;observational studies investigating blood glucose ,or glycated hemoglobinA1c (HbA1c) according to severity of covid-19 were considered. The severe acute respiratory syndrome(SARS-CoV) and recently emerged middle east respiratory syndrome(MERS-CoV) epidemics have proven the ability of coronaviruses to cross species barrier and emerge rapidly in humans.

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Systemic Review Of Yoga Nidra

Dr. Preeti Senthiya, Dr. Mithlesh Meena

Abstract: In this modern scientific era, every human wants to move forward, he is trying in every way to live his life well and he is working day and night to fulfil his dreams and he is working hard. To fulfil his every desire, he is doing extra work to get everything, due to which work pressure is on him and his physical and mental condition is getting affected, due to which his practical, social, occupational and family relations are getting spoiled. And he is also likely to have mental illnesses in the future. One should practice Yoga Nidra to remain mentally and physically healthy. Yog Nidra has been of great importance since ancient times. Yoga Nidra is literally Yogic sleep or deep relaxation or meditative state.

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National Education Policy 2020 With Reference To School Education, Higher Education, Vocational and Technical Education

Swetapadma Nayak, Dr. Lipishree Das

Abstract: Education is the living process through a continuous reconstruction of experiences. It is the improvement of all those capacities in the individual which will enable one to control the environment and fulfil one's possibilities. A well-furnished and futuristic education policy is an indispensable movement for development of the country's economic and social progress, incorporated with cultural diversity, local and the global needs. In the present study, researcher has adopted descriptive research and analysed the National Educational Policy 2020 based on the available data such as research papers, journals, websites and mainly NEP 2020 through analytical method and conceptual discussion.

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Fair Price From The Islamic Economic Perspective At The Market Of Pontianak City, West Kalimantan, Indonesia

Ichsan Iqbal, Erni Panca Kurniasih, Norika Handayani

Abstract: This research article aims to show the importance of fair price determination at the market for the public. Determining fair price serves as "intermediary" between sellers and buyers by making price regulations that are fair and mutually beneficial for sellers and buyers.

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Agricultural Crop Monitoring Using Online 3D Visualization Technique

Hasi Saha, Haider Iqbal Khan, Md. Masum Billah, G C Saha

Abstract: Technologies have greatly shaped the activities in farming. In this context, agricultural information technology has brought about significant change in agriculture development, especially the adoption of technological tools in agriculture farming, including the 3D visualization technique in agricultural crop monitoring applications. Hence, a farmer must make timely decisions to make most from scarce resources, and thus, timely and appropriate information to allocate use of scarce resources efficiently and economically for production is essentially important towards high productivity and maximum profitability.

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Effect of the Covid-19 Pandemic on Customer Service by Small And Medium Enterprises in Garissa Township Ward, Kenya

Hassan Abdiaziz Mohamed and Prof. Kennedy Mutundu
Abstract: Operating under the restrictions imposed by the Covid-19 was difficult for most firms. Challenges for SMEs were more severe than for other enterprises due to a considerable decline in demand for goods and services. Thus, the study examined the effect of the Covid 19 Pandemic on customer service by small and medium enterprises in Garissa Township Ward, Kenya. The study employed a descriptive research design with a sample size of 387 locals from Garissa County.
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Development Of Traditional Cruise: Preservation of Traditional Shipbuilding Culture as a Marine Tourism Attraction

Ardiwidjaja Roby, Muawanah Umi, Abdillah Dariusman, Maharnani, Chamdani Usman, Rusata Tatang
Abstract: Indonesia is the world largest archipelagic country, with the sea covering nearly three-fourths of its land and 17,508 islands scattered across it. Aside from an abundance of natural resources, the country is rich in cultural diversity, particularly in the traditions and daily life patterns of rural communities. History proved that in the past the Indonesian people have played a major role in the development of world maritime culture. On this basis, the government has launched a sea-based development program in the form of the world maritime axis and the sea highway. The goal is to make the potential wealth of the country marine resources the primary source of income for the country economy and its people. Generally, this article aims to provide a proposed solution through sustainable tourism development based on maritime culture, by lifting traditional people boats made of wood developed into traditional cruise ships, and preserving the tradition of traditional shipbuilding as an effort to strengthen the roots of Indonesian maritime culture. This study used a SWOT analysis based on data and information on community maritime culture, traditional shipbuilding traditions, and the development of traditional cruises in traditional shipbuilding areas, to generate various development strategies. The findings can be used as input for problem-solving and decision-making processes needed by the government in formulating policies related to sustainable tourism in Indonesia.
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The Effect of Profitability, Good Corporate Governance and Company Risk on Tax Avoidance

(Case Study on The Mining Industry Listed on The IDX For The 2019-2021 Period)

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Abstract: This study aims to determine the effect of profitability (Return On Assets), corporate risk, and good corporate governance on tax avoidance studies on 33 mining companies listed on the IDX in 2019–2021. The sampling technique used is simple random sampling with a proportion of 5%, meaning that mining companies listed on the IDX by randomizing the largest companies from 2019–2021 OJK data found 33 samples. Data analysis used the Lisrel Student 8.8 tool to analyze YoY annual income data as a dimensional variable used to measure simultaneous regression using SPSS 25. The results of this study indicate that Return on Assets is 199.65%, company risk is 280.56%, and good corporate governance is 304.59%. The effect of testing the coefficient of determination is 3.09%, indicating that the multiple effect of profitability (Return On Assets), corporate risk, and good corporate governance on tax avoidance is 3.09%. The implication of this research is the need for attention to 33 mining companies that are being played by the government as audits in an effort to increase tax payments. Tax avoidance because the range of 2020 and 2021 is relatively low in the efforts of 33 mining companies in implementing taxpayers registered on the IDX.

Keywords: Profitability, Company risk, Good Corporate Governance and Tax Avoidance

I.   Introduction

Business in its operations is never separated from the high interest of entrepreneurs in efforts to achieve business prosperity for the goals of their company. The main purpose of a company is to maximize the wealth of shareholders (Febrianti, 2012), because it may reflect the achievement of a better profit level in the future (Febrianti, 2012: 146), but it is undeniable that one of the high interests of the business is also included in the operations of mining companies in Indonesia, which subsequently listed the mining company's financial data on the Indonesia Stock Exchange (IDX) so as to achieve a value high for the company

As stated by Sujoko and Soebiantoro in Fadhilah 2014, a company's market value can be defined as an investor's perspective relative to a company's profitability threshold when allocating capital to next year's share price. As a result, the highest value of a company can also signify a business operating at a level consistent with its core values. As reported by Hidayat Setiaji on November 13, 2019, at 10:48 WIB, about Netflix, a company that has not paid taxes in Indonesia, amounting to IDR 1.802 trillion. In the future, there will be some studies for business companies that are competitively strong, but do not pay taxes under the guidance of Tempo newspaper on July 19, 2011 on 15 Oil Companies Underpaying Taxes (in US$).

Table 1 15 Oil Companies Underpay Taxes (In US$)

1. CNOOC SES Ltd	94,2 million
2. ConocoPhillips (Grissik)	84,7 million
3. PetroChina International Indonesia Ltd (Blok Jabung)	62,9 million
4. Mobil Exploration Indonesia Inc (Blok Sumatera Utara Offshore)	59,9 million
5. VICO	42,9 million
6. ExxonMobil Oil Indonesia Inc	41,7 million
7. Premier Oil (Lauta Natuna A)	38,3 million
8. BP West Java Ltd	35,1 million
9. Star Energy	17 million
10. PT Pertamina EP	16,9 million

11. Chevron Makassar Ltd (Blok Makassar Strait)	16,7 million
12. JOB Pertamina-Golden Spike Indonesia Ltd	11 million
13. Premier Oil Natuna Sea BV	9,2 million
14. Chevron IND (Area East Kalimantan)	8,7 million
15. PetroChina International (Area Tuban)	7,6 million

Source: ICW, Processed from BPK & BPKP audit result

Table 15 of the companies mentioned above shows that in the implementation and enforcement of taxes many entrepreneurs are subject to and do not carry out taxpayers, thus seeking to escape payment obligations.

Tax avoidance carried out by taxpayers, that is, companies / entities in the context of tax avoidance, is indeed possible or in this case does not conflict with applicable laws or legal provisions, because it is more considered (Erly,2011). According to Erly (2011), taxpayers for entrepreneurs who own entrepreneurs can take action to change tax requirements which is also known as resistance or avoidance related to taxes. Therefore, it is very important to create a planning tax in order to minimize the amount of expense tax that occurs (tax planning).

However, there is still input as a solution in order to meet government regulations for mining companies in paying taxpayers in Indonesia, although there are still differences in reporting with company practices, said by Desai and Dharmaphala (2007) differences reported to shareholders or investors using GAAP / Financial Accounting Standards while to the Tax Service Office with Tax Regulations, this difference is known as the book tax gap (Desai and Dharmaphala, 2007). Thus, many mining companies in Indonesia have reduced tax payments without avoiding taxpayer payments (Tax avoidance), according to Annisa and Kurniasih (2012: 124) interpreting Tax avoidance as an aggressive tax strategy carried out by companies in minimizing the tax burden.

According to Annisa (2012:122) said that in recent years the tax authorities seem to have tried their best not only to enforce a clear boundary between tax avoidance and tax evasion in tax planning efforts, but also to prevent taxpayers from entering into the ambiguity loopholes created by tax regulations (Bovi, 2005).

However, in Indonesia itself, in accordance with the Philosophy of the Tax Law, paying taxes is not just an obligation; rather it is a necessity for every citizen to participate in the form of a role and support national development initiatives. However, despite the fact that tax avoidance is an official method of payment, there are still many factors that negatively affect this practice. Rizky & Puspitasari (2020:113), for example, mentions several factors that negatively affect aggressive tax avoidance, including business risk, asset intensification, and business size.

Research Study on Swingly and Sukartha (2015) states that company risk has a positive effect on tax avoidance. According to Oktamawati's research (2017) states that company risk has a significant positive effect on tax avoidance and Dewi and Jati research (2014) proves that company risk has a significant effect on tax avoidance. Furthermore, empirically proven by Mulyani, Wijayanti and Masitoh (2018: 336) based on the results of their research that there is an influence of 48.7% between corporate governance on tax avoidance strengthened by the results of research Annisa & Kurniasih (2012: 133) which shows that there is a significant influence of the audit committee and audit quality on tax avoidance, then Sari & Devi (2018) proves that Profitability affects Tax avoidance.

Based on the problem of tax avoidance with empirical evidence of relevant research, it is hoped that this research can be an input and reference material for mining companies to pay taxes (Tax Avoidance) by paying attention to factors that affect Tax avoidance such as profitability, Good Corporate Governance and Company Risik derived from the company's financial statement data. Therefore, in this study, researchers are interested in taking the title The effect of profitability, good corporate governance and company risk on tax avoidance (a case study on the mining industry listed on the IDX for the 2019-2021 period.

2. Literature Review

Compliance theory is a theory about an individual's willingness to obey laws or other binding precedents. According to Tyler (1990), there are two perspectives in the social science literature relating to the law of obedience: instrumental and normative. Due to personal concerns and tangents over various changes that have to do with risk, everyone's perspective on an issue is taken into account holistically. The normative perspective has to do with something that is considered moral and has personal rights as its law. Due to its ability to be consistent with internal norms and standards, individuals can more easily understand the law.

According to Tahar & Rachman (2014), taxpayer compliance in carrying out tax obligations is one of the responsibilities of the government and the people such as taxpayers, where they have rights and obligations that must be owned by the government and the people As citizens of a country that follows the law, the manners of taxpayers in carrying out their duties must be used as a form of responsibility.

According to Titus (2014), taxes are obligations that must be fulfilled by both individuals and business entities.

Tax is an obligation that must be fulfilled by both individuals and business entities. "The tax on compulsory contributions to the state owed by private persons or entities coerced under the law, by not obtaining imbalances directly and used for state purposes for the prosperity of the people" (Purwono 23: 2010).

Jensen and Meckling (1976) define agency theory as a contract between a principal and an agent to perform services on his behalf, including delegation, authority, and decision-making. The difference in interests between principles and agents can affect some policies related to a company, such as taxation. In Indonesia, the government gives taxpayers the authority to calculate, pay, and self-report their taxes. The taxpayer, as the party's agent, can take several steps to reduce the amount of tax paid. One of the actions related to tax policy is to do tax avoidance

Tax avoidance

Taxpayers practice tax avoidance to reduce debt. Tax avoidance is more in accordance with the law that can be done without violations or applicable laws and regulations. The law collects taxes to obtain state income from large tax revenues. However, many loopholes in tax law allow Taxpayers to avoid taxes. The practice of tax avoidance does not violate the law, but it does not support the purpose of the establishment of the tax law (www.pajak.go.id). With tax planning follows the process of engineering business and transactions Taxpayers, taxpayers are within the minimum but still within tax regulations (Suandy, 2008).

In Tax Avoidance for companies studied in this study, it is more common to design the company's financial statements, which can be predicted based on business transactions that have occurred, then divide some tax burdens so that they can be calculated according to the country's tax laws.

Thus, to measure tax avoidance, Handayani (2015) recommends using the company's CETR (Cash Effective Tax Rate), which is cash issued for tax payments and divided by cash before corporate tax. Frank et al. (2009) explain that ETR is used because it can still distinguish between book and fiscal laboratories. The Effective Tax Rate (ETR) is calculated using the ETR formula and Income tax expense in pre-tax income. The study examined 33 construction companies listed on the IDX from 2019 to 2021.

Profitability

According to Sutrisno (2009:16), "profitability is the ability of a company to make a profit with all the capital working in it. Profitability, according to Sofyan Syafri Harahap (2009:304), is "Describing the company's ability to make a profit through all existing capabilities and resources such as sales activities, cash, capital, number of employees, number of company branches, and so on". "Profitability is the end result of a number of policies and decisions made by companies," says Brigham and Houston (2009:109).

According to the theory of the Agency, profitable managers use profitability information for personal gain. Risk management studies show no correlation between enterprise profitability and risk management 25. Atanasovski et al. (2015). Profitable companies will face higher risks and may be able to report more risk information. Algifri & Hussainey (2007) found that profitable companies share more information. Mousa & Elamir (2013) also found that profitability and risk-capture levels correlate significantly. Profitability is the ability of an enterprise to generate income using its own resources.

Thus, the profitability ratio can be reduced by using Return On Asset (ROA), which Cashmere defines (2012:201) as "a ratio that shows the yield on the amount of assets used in the company". Toto Prihadi (2008) states that ROA is used to assess a company's ability to use assets to generate income and calculate overall income for all creditors and shareholders as a source of capital. ROA and profit after payment can be considered (Cashmere, 2015). The study examined 33 construction companies listed on the IDX from 2019 to 2021.

Good corporate governance

Corporate Governance is the study of how directors, managers, employees, shareholders, customers, creditors, and shareholders interact with companies and each other (Hendra: 2012). The Cadbury Committee, as cited by the Forum for Corporate Governance in Indonesia (FCGI), defines Corporate Governance as a set of rules governing the relationship between shareholders, managers, creditors, governments, employees, and others. Then refer to the Regulation of the State Minister of State-Owned Enterprises Number PER-01 / MBU / 2011 concerning the Implementation of Good Corporate Governance. Corporate governance can build trust, foster teamwork, and create a shared vision so that issues such as agency can be avoided. However, economic, legal, social, and cultural factors greatly influence the implementation of GCG in any country. Because of the economy, GCG must be carried out jointly. According to Hamdani (2106, 25), the Board of Commissioners must apply basic principles as an organ of the company's joint duties and responsibilities to advise directors and ensure that the company implements GCG. The Board of Directors as an organ of the company and is responsible for collegial in managing the company. The audit committee includes external auditors and reports to the Board of Commissioners.

According to Singgareddy (2018:53-56), the attributes of corporate governance can be seen by looking at the size of the board and the independence of the board, as well as the number of directors on the board and the formula greater than or equal to 5 in 1:0 . This means that to measure GCG in Indonesia, it can be seen the number of people in a company such as the Board of Audit Committee, Board of Commissioners Structure, and Audit Quality (independent board). In this study, the authors examined 33 mining companies listed on the IDX in 2019–2021.

Company Risk

In 1990, the American Institute of Certified Public Accountants (AICPA) reported on corporate risk disclosures. AICPA illustrates that users of financial statements change needs, so companies are expected to add 18 information contained in financial statements by providing future-oriented information, including information about uncertainty and risk mitigation (Linsley & Shrives, 2006).

According to ICAEW (2002), a company's risk is a condition in which it feels uncertainty about its future results, which may be positive or negative. According to Linsley & Shrives (2006), companies face financial, operational, empowerment, strategic, technological, and integrity risks when conducting operations. ICAEW (2002) states that there are no specific standards governing how companies calculate risk. Some describe that companies with large sizes have a tendency to expose more risk than small companies, and a complete company presents risks that will be followed by its ability to avoid risk.

According to Abdillah and Nurhasanah (2020:86), company risk is a reflection of company policy, which can indicate risk-taking or risk aversion. According to Djohanputro (2012: 17), "Company risk can be calculated by dividing income before income tax by total assets. Measuring company risk in research using the formula Risk with Profit before tax in the total asset split. This study examined 33 construction companies listed on the IDX during 2019–2021.

Links between variables
Profitability to Tax avoidance
According to Sutrisno (2009:16), profitability is the ability of a company to make a profit with all its working capital, including in tax avoidance practices that do not violate the law but do not support its intentions. Sari & Devi (2018) found that profitability affects tax avoidance.

Good corporate governance to Tax avoidance
Corporate Governance, is a set of laws governing the relationship between shareholders, company management, creditors, governments, employees, and other parties who have rights and responsibilities. Wijayanti and Masitoh (2018:336) found a 48.7% correlation between corporate governance and tax avoidance.

Company risk to Tax avoidance
Company risk in conditions where there is uncertainty about the consequences that will be faced, can be in the form of profits or losses so that in obtaining profits and minimizing losses when doing tax avoidance is an effort that can be done but does not violate the provisions or laws and regulations of taxpayers the practice of avoidance tax to reduce debts. Dewi and Jati (2014) found that company risk affects tax avoidance.

Hypothesis development
Based on empirical evidence from the relevant research results, said Rizky & Puspitasari (2020: 113) which mentions several factors that influence the existence of aggressive tax avoidance, namely company risk, intensity of fixed assets and company size

H1 : Profitability has a significant effect on Tax avoidance
to maximize the profitability of the enterprise. The profitability of the enterprise means the ability of the enterprise to make a profit. The profit that the company earns, in this case after the tax burden, can provide peace of mind for shareholders.

The purpose of the company is to make a profit. The company's ability to make a profit through the profitability ratio. The profitability ratio in some studies uses Return On Assets (ROA) to measure its relationship with tax collection.

ROA describes a company's ability to generate revenue. When ROA increases, it indicates a high corporate profit and a good use of assets to generate revenue. Lestari & Asfar (2020), Olivia & Dwimulyani (2019), and Rinaldi & Cheisviyanny (2015) found that profitability has a positive impact on tax avoidance because companies can be said to be efficient if they can pay less tax, resulting in lower tax rates.

Based on research by Sari & Devi (2018), profitability as measured by Return on Assets affects tax avoidance. If the company's ability to make a profit increases, operating profit will also increase and the tax value will also increase because of this, profitability affects tax avoidance, but if profit increases, tax avoidance decreases, this is due to the company not taking efficiency measures in paying its taxes (2014).

H2 : Good corporate governance has a significant effect on tax avoidance
Corporate Governance is a mechanism that regulates and directs a company through relationships between shareholders, management, creditors, government, employees, and other stakeholders to increase its value.

Good corporate governance (GCG) maintains a balance between economic and social goals and protects the company from bad management that causes problems (Dwitridinda in Hendra: 2012). GCG is related to ownership structure, transparency, audit committees, and independent board representatives. The board of commissioners that supports the company's performance and improves monitoring activities is measured using the percentage of the board (Siallagan: 2006).

If a company is audited by the Big Four Public Accounting Firms (KAP), it will be more independent because it can withstand management pressure to report customer complaints (Watts in Kurniasih: 2007). Khurana and Moser (2009) found that a company's aggressive tax policy is influenced by the size of its institutional shareholder base, with short-term shareholders increasing it and long-term shareholders lowering it.

H3 : Company risk has a significant effect on tax avoidance
CEO who are willing to take risks are more likely to make risky decisions. "Company risk is a reflection of the policies taken by company leaders so that it can provide an indication of the character of risk takers or risk averse," said Coles (2004: 16).

This research supports the findings of Budiman & Setiyono (2012) and Dewi & Jati (2014: 256) that "the magnitude of the risk of companies that have a tendency to corporate leadership affects tax avoidance". The risk-taking or risk aversion of a company leader depends on the risks of the company (Budiman and Setiyono, 2012: 15). As corporate risk increases, executives become risk-takers. However, when a company's risk decreases, executives become risk aversion..

Research shows that corporate risk affects tax avoidance. This study found that the quality of audits has no effect on tax avoidance or avoidance. This research found that the audit committee had no effect on tax avoidance in manufacturing companies listed on the Indonesia Stock Exchange in 2015-2018. (Abdillah, Nurhasanah) (2020)

H4 : Profitability, Good corporate governance and Corporate risk have a simultaneous and significant effect on Tax avoidance
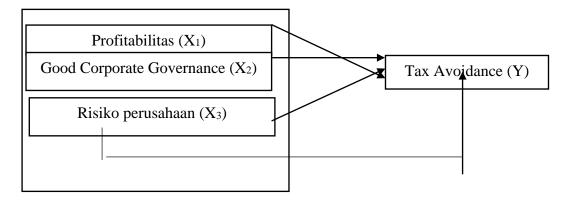The tax actions taken by a number of companies in Indonesia are not for tax evasion, but rather for the purpose of saving the amount of tax paid by companies by exploiting loopholes in the 2008 tax regulation). The practice of tax avoidance does not violate the law (statute), but does not support the purpose of the formation of the tax law (www.pajak.go.id). "Compulsory contribution tax to the state owed by individuals or entities forced under the law, by not getting an imbalance directly and used for the needs of the state for the greatest prosperity of the people".

This led to some mandatory tax avoidance practices. Tax avoidance is a lawful way for taxpayers to lower their tax bills. Tax avoidance is said to be a complicated problem and because on the one hand it is considered not to violate the law, but on the other hand it is undesirable because it harms the state from state revenue (Nandasari, 2015).

Ginting (2016) found that business governance can affect tax avoidance. Corporate governance is a system for managing and directing a company, according to the Organization for Economic Cooperation and Development (Fadhilah, 2014). Sartori's research (Winata, 2014) shows that companies with well-structured corporate governance mechanisms will perform better in fulfilling their legal obligations. Furthermore, ROA is the profitability ratio. This ratio is most often highlighted in the analysis of financial statements because it is able to show the success of the company in making a profit. Return on Asset (ROA) measures a company's ability to generate revenue from its assets. When Return On Asset (ROA) increases, the company's profit increases (Dewinta and Setiawan, 2016). Several studies on business governance and tax avoidance have yielded promising results

Sartori (2010); Fries, Link, and Mayer (2006); Chen and Chu (2010); Bovi (2005); Chai and Liu; Kim, Li, and Li (2010); Crocker and Slemrod (2003); Khurana and Moser (2009); Ralf and Chatelain (2010); etc. Some believe that corporate governance and tax avoidance are negatively related. Another study found that corporate governance and tax avoidance have a positive relationship when accompanied by low agent and transaction fees (Sartori, 2010). Several international studies have shown that business governance negatively impacts tax avoidance.

The framework of thinking in this research is:

3. Research Results

The research method used quantitative research with secondary data from the financial statements of mining companies listed on the IDX 2019-2021, the sampling technique used is simple random sampling with a proportion of 5% meaning that the largest company since 2019-2021 based on Financial Services Authority data is 33 samples. Data analysis using the Lisrel student 8.8 tool to analyze YoY annual gain data as a dimension variable used to measure regression simultaneously using SPSS 25 to determine the partial and multiple influence between the free variables of profitability, good corporate governance, and company risk on tax avoidance.

Operational variable measurement ratio

<p align="center">Table 2 Operational Variable</p>

Variabel	Pengukuran	Skala
Tax Avoidance	ETR=(Income tax expense)/(income before tax)	Ratio
Profitability	ROA = (Income after tax /Total assets x100%)	Ratio
Good corporate governance	*CGPI* (Corporate Governance Perception Index) Assessment of Audit Committee Rating, Board of Commissioners Structure and Audit Quality (independent board)	Ratio
Company risk	Company risk=(earning before tax (EBIT))/(Total assets)	Ratio

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STATISTIC TESTING RESULTS

In testing the results of data analysis, this research is categorized into several stages of data analysis such as data normality testing, data validity testing, data reliability testing and partial and multiple regression testing, previously the data in the frequency description test were recapitulated into the following table:

Descriptive frequency ratio of data of 33 mining companies listed on the IDX in 2019-2021

<p align="center">Table 3 Testing Data frequency description</p>

Variable	Profitability	Company risk	Good Corporate Governance	Tax avoidance

| Mean | 1.61 | 1.73 | 33.82 | 6.43 |

Data processing sources for journals 2022

In the table above, it is known that the mean value score or average gain for profitability data above or ROA > 1% which means that the value of 1.61 ROA in 33 mining companies on the IDX in 2019-2021 is classified as very healthy.

In the table above, it is known that the mean value score or average gain for the company's risk data above or the Risk < 10% which means that the value of 1.73 company risks in 33 mining companies on the IDX in 2019-2021 is classified as unlikely or can occur during extreme circumstances so it can be said that the company's risk has rare criteria with a level of 1 < 10% with a qualitative frequency index.

In the table above, it is known that the mean value score or average gain for Good Corporate Governance data above or the CGPI rating < 55 which means that the value of 33.82 GCG in 33 mining companies on the IDX in 2019-2021 is quite reliable.

In the table above, it is known that the mean value score or average gain for tax avoidance data above or TAX avoidance worth 6.43 if at a percentage of 6.43% which means that the implementation of Tax avoidance in 33 mining companies on the IDX in 2019-2021 is relatively high because the higher the percentage rate of tax avoidance that can be minimized will reduce the value of taxpayers paid with efficiency of 6.43% in three years

Normality testing

Table 4 Normality test

Variable	Profitability	Company risk	Good Corporate Governance	Tax avoidance
Asymp. Sig. (2-tailed)	0.016ᶜ	0.007ᶜ	0.200ᶜ,ᵈ	0.001ᶜ

Data processing sources for journals, 2022

In the table above, the test results obtained normality test data for profitability data of 0.016 < 0.05 which means the receipt of H1 data is not normally distributed, In the table above, the test results of obtaining normality test data for company risk data of 0.007 < 0.05 which means that the receipt of H1 data is not normally distributed, In the table above, the test results of the normality test data for Good Corporate Governance data are 0.200 > 0.05 which means the receipt of H0 normally distributed data and in the table above, the test results of obtaining normality test data for Tax avoidance data of 0.001 < 0.05 which means that the receipt of H1 data is not normally distributed, the results of testing normality data show that the data is nonparametrix meaning that the data is relatively low and in testing the ratio data is not influenced in the form of normal data. So that the data can be continued in the next research.

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Validity testing

Tabel 5 Item testing instrumen validity

Variable	Konfirmasi			Interpretasi
	Rcount	Rtable >0.3440	Sig.< 0.05	
Profitability (ROA)				Valid & Signifikan
ROA2019	0.851	0.3440	0.000	Valid & Signifikan
ROA2020	0.725	0.3440	0.000	Valid & Signifikan
ROA2021	0.905	0.3440	0.000	Valid & Signifikan
Company risk				
RISKP2019	0.624	0.3440	0.000	Valid & Signifikan
RISKP2020	0.760**	0.3440	0.000	Valid & Signifikan
RISKP2021	0.845**	0.3440	0.000	Valid & Signifikan
Good corporate Governance				
GCG2019	0.956**	0.3440	0.000	Valid & Signifikan
GCG2020	0.975**	0.3440	0.000	Valid & Signifikan
GCG2021	0.909**	0.3440	0.000	Valid & Signifikan
Tax Avoidance				
TAXAV2019	0.268	0.3440	0.152	Tidak Valid
TAXAV2020	0.562**	0.3440	0.000	Valid & Signifikan
TAXAV2020	0.531**	0.3440	0.000	Valid & Signifikan

Data processing sources for journals, 2022

In the table above, the test results of profitability data acquisition consist of 2019 data showing valid and significant data, 2020 data showing valid and significant data and 2021 data showing valid and significant data.

In the table above, the test results of the company's risk data acquisition consist of 2019 data showing valid and significant data, 2020 data showing valid and significant data and 2021 data showing valid and significant data

In the table above, the test results of Good corporate Governance data consist of 2019 data showing valid and significant data, 2020 data showing valid and significant data and 2021 data showing valid and significant data.

In the table above, the test results of tax avoidance data consisting of 2019 data show invalid and insignificant data due to the acquisition of Rcount < Rtable scores and sig values > 0.05 so that the data in the drop, 2020 data shows valid and significant data and 2021 data shows valid and significant data. The results of this test show that the research variable data is classified as valid so that it can be continued in the reliability test

Reability testing

Tabel 6 Percentage of reability testing

Variable	Konfirmasi		Interpretasi
	Croncbach Alpha	Table alpha	
Profitability (Return On Asset) 3 butir	0.659	a>0.6	Acceptable
ROA2019	0.622	a>0.6	Acceptable
ROA2020	0.652	a>0.6	Acceptable
ROA2021	0.752	a>0.7	Acceptable
Company risk for 3 years	0.729	a>0.7	Acceptable
RISKP2019	0.617	a>0.6	Acceptable
RISKP2020	0.589	a>0.5	Acceptable
RISKP2021	0.813	a>0.8	Acceptable
Good corporate Governance for 3 years	0.960	a>0.9	Excellent
GCG2019	0.950	a>0.9	Excellent
GCG2020	0.915	a>0.9	Excellent
GCG2021	0.954	a>0.9	Excellent
Tax Avoidance for two years	0.659	a>0.6	Acceptable
TAXAV2020	0.655	a>0.6	Acceptable
TAXAV2021	0.711	a>0.7	Acceptable

Data processing sources for journals, 2022

In the table above, the results of testing Profitability data (Return On Asset) 3 items a>0.6 which means Acceptable, company Risk data 3 items a>0.7 which means Acceptable, Good corporate Governance data 3 items a>0.9 which means Excellent and Tax Avoidance 2 items a>6 which means Acceptable. The test results show that the variable data in this study has an acceptable level of reliability so that hypothesis testing can be continued.

In the table above, the results of testing Profitability data (Return On Asset) 3 items a>0.6 which means Acceptable, company Risk data 3 items a>0.7 which means Acceptable, Good corporate Governance data 3 items a>0.9 which means Excellent and Tax Avoidance 2 items a>6 which means Acceptable. The test results show that the variable data in this study has an acceptable level of reliability so that hypothesis testing can be continued.

Regression equation testing

Tabel 7 Percentage of equations in regression

Coefficientsa					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	524626731.917	843508352.198		0.622	0.539
Return On Asset	1.413	2.299	.256	0.614	0.544
Company risk	-1.675	1.956	-.355	-0.857	0.399
Good Corporate Governance	-55.195	242.515	-.042	-0.228	0.822
a. Dependent Variable: Tax Avoidance					

Data processing sources for journals, 2022

Based on the test results in the table above, the results of regression testing with the equation Return On Asset of 1,413 or 199.65% and the acquisition of company Risk of (-) 1,675 or 280.56% and the acquisition of Good Corporate Governance of (-) 55.19 or 304.59%. This means that if the Return on Asset is increased in a one-percentage increase, it will increase Tax avoidance by 199.65% with company risk and Good Corporate Governance remaining.

In the table above, if the company's risk is increased by one percentage, it will increase Tax avoidance by 280.56% with a fixed Return on Assets and Good Corporate Governance

In the table above, if Good Corporate Governance is increased in a one-percentage increase, it will increase Tax avoidance by 304.59% with Return On Assets and fixed company risk.

Coefficient of determination testing

Tabel 8 Determination Testing Percentage

Model Summaryᵇ				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.176ᵃ	0.031	-0.069	1476016500.746
a. Predictors: (Constant), Good Corporate Governance, Company risk, Return On Asset				
b. Dependent Variable: Tax Avoidance				

Data processing sources for journals, 2022

Based on the test results in the table above, the results of the coefficient of determination test of 0.176 or 3.09%, show that the effect of multiple profitability (Return On Asset), company risk and Good Corporate Governance on Tax avoidance is 3.09%.

Testing path diagrams

2019 ROA on Profitability of 33 mining companies listed on the IDX

Based on the results of the Lisrel test output, estimated ROA1, the gain of 0.387 or 14.97% shows profitability in 2019 if calculated the value of profits achieved by 33 mining companies of 14.97% means that profitability is categorized as good so that tax avoidance can be made.

2020 ROA on Profitability of 33 mining companies listed on the IDX

Based on the results of the Lisrel test output, the estimated ROA2 gain of 0.778 or 60.52% shows profitability in 2020 if calculated the profit value achieved by 33 mining companies of 60.52% means that the profitability that is categorized is very good so that tax avoidance can be made.

ROA in 2021 on Profitability of 33 mining companies listed on the IDX

Based on the results of the Lisrel test output, the estimated ROA3 gain of 0.399 or 15.92% shows profitability in 2021 if calculated the profit value achieved by 33 mining companies of 15.92% means that profitability is categorized as good so that tax avoidance can be made.

2019 Risk to Company risk in 33 IDX-listed mining companies

Based on the results of the Lisrel test output, the estimated RISKP1 gain of 0.516 or 31.36% shows that RISK1 in 2019 if calculated the value of the risk experienced by 33 mining companies of 31.32% means that the company's risk that may lie at level three is likely to occur and may have appeared so that tax avoidance has not been made.

2020 Risks to Company risks in 33 IDX-listed mining companies

Based on the results of the Lisrel test output, the estimated RISKP2 gain of 0.856 or 73.27% shows that RISK2 in 2020 if calculated the risk value experienced by 33 mining companies of 73.27% means that the company's risk that is likely to occur company risk lies at level four categories that are likely to occur easily, may appear in the most frequent circumstances so that tax avoidance can be made.

2021 Risks to Company risks in 33 IDX-listed mining companies

Based on the results of the Lisrel test output, the estimated RISKP3 gain of 0.501 or 25.10% shows that RISK3 in 2021 if calculated the risk value experienced by 33 mining companies of 25.10% means that the company's risk that is unlikely to occur company risk lies at the second level of the category has not occurred but can appear at a time so that tax payments can be made (Tax Avoidance).

GCG in 2019 on Good Corporate Governance in 33 mining companies listed on the IDX

Based on the results of the Lisrel estimated GCG1 test output of 0.743 or 55.20% shows GCG1 in 2019 if calculated the value of Good corporate governance carried out by 33 mining companies of 55.20% means that Good corporate governance in the CGPI ranking is trusted enough so that tax avoidance can be made.

GCG in 2020 on Good Corporate Governance in 33 mining companies listed on the IDX

Based on the results of the Lisrel test output, the estimated GCG2 gain of 1.02 or 104.04% shows that GCG2 in 2020 if calculated the value of Good corporate governance carried out by 33 mining companies of 104.04% means that Good corporate governance in the CGPI ranking above is very reliable so that tax avoidance can be made.

GCG in 2021 on Good Corporate Governance in 33 mining companies listed on the IDX

Based on the results of the Lisrel test output, the estimated GCG3 gain of 0.761 or 57.91% shows GCG3 in 2021 if the calculation of the value of Good corporate governance carried out by 33 mining companies is 57.91% meaning that Good corporate governance in the CGPI ranking is trusted enough so that tax avoidance can be made.

2019 Tax on Tax Avoidance on 33 mining companies listed on the IDX

Based on the results of the Lisrel estimated TAXAV1 test output, the gain of 4.62 or 2,134.44% shows that the Tax in 2019 if tax payments are made with a tax avoidance approach of 2,134.44% meaning that the tax efficiency carried out has a very good category

2020 Tax on Tax Avoidance on 33 mining companies listed on the IDX

Based on the results of the Lisrel estimated TAXAV2 test output, the gain of 0.0682 or 0.465% shows that the Tax in 2020 if tax payments are made with a tax avoidance approach of 0.465% meaning that the tax efficiency carried out has a fairly good category..

2021 Tax on Tax Avoidance on 33 mining companies listed on the IDX

Based on the results of the Lisrel estimated TAXAV3 test output, the gain of 0.00169 or 0.0002% shows that the Tax in 2021 if tax payments are made with a tax avoidance approach of 0.0002% meaning that the tax efficiency carried out has a poor category.

5. Conclusion

According to Swingly & Sukartha (2015), corporate risk has a positive effect on tax avoidance. According to Oktamawati (2017) and Dewi & Jati (2014), company risk has a positive effect on tax avoidance. Furthermore, empirically proven by Mulyani, Wijayanti and Masitoh (2018: 336) based on the results of their research that there is an influence of 48.7% between corporate governance on tax avoidance and the results of Annisa & Kurniasih (2012: 133) which shows that the significant audit committee and audit quality on tax avoidance, furthermore Sari & Devi (2018) prove that Profitability is influential According to Tyler (1990), the sociological literature on legal ethics has two perspectives: instrumental and normative. Meanwhile, to increase tax payments in the form of Tax Avoidance, it is important to pay attention to the role of the government as an external auditor with regulations and direct supervision to mining companies based on the results of processing financial statement data listed on the IDX.

The limitation in this study is relatively low sampling so that data testing has not met the expectations of this study, where low data will be included as nonparamteric data analysis, although the ratio data calculated in this study is low but can still prove the influence in the application of tax avoidance to 33 mining companies listed on the IDX 2019-2021. For further research, it is possible to use YoY on the IDX for at least the last five years with a sample of above 100 companies and take secondary data from financial statements with more ratio calculations compared to the ratio data of this study.

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