

# The Influence of Financial Report Quality, Profitability and Tax Avoidance Practice

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The Influence of Financial Report Quality, Profitability and Tax Avoidance Practices on Business Value Through Financial Performance as a Mediating Variable in Banking Sector Companies Listed on the IDX (2017-2022).

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## ABSTRACT

This research analyzes the influence of financial report quality, profitability, tax avoidance practices on financial performance; analyze the influence of financial report quality, profitability, tax avoidance practices on business value; and analyzing financial performance in mediating the relationship between financial report quality, profitability and tax avoidance practices and business value. The research sample was 20 (twenty) financial reports from 6 (six) banking companies listed on the Indonesia Stock Exchange (BEI) for the period 2017 to 2022, namely BNI, BRI, Bank Danamon, BCA, Bank CIMB Niaga and Bank Permata with 79 observations. The data collection technique was shown by accessing the official PT website. Indonesia stock exchange. The data analysis technique path analysis with correlation and regression techniques. The research results show that the quality of financial reports has no effect on business performance; profitability influences business performance; tax avoidance practices have no effect on business performance; the quality of financial reports has no effect on business value; profitability influences the value of banking companies; tax avoidance practices have no effect on business value; financial performance has no effect on the value of banking companies; financial performance cannot mediate the relationship between financial report quality and business value; financial performance cannot mediate the relationship between profitability and firm value; and between tax avoidance practices and firm value.

**Keywords: Quality of Financial Reports, Profitability, Tax Avoidance Practices, Business Value and Financial Performance.**

## 1. Introduction

The establishment of a business cannot be separated from the aim of creating business value by maximizing shareholder wealth. The higher the business value, the affluent owner is. To maximize business value, special attention is required, especially in facing capital markets that are developing rapidly from time to time. Victory and Cheisviyani (2016) emphasize that companies in their business activities have the aim of increasing the value of the business in each period, which means it can be seen from the market price of its shares. The higher and maximum the business's share price, this also reflects the increasing value of the business and vice versa, if the share price of a business decreases, it is certain that its business will also decrease. According to Aji (2017), with an increase in the price of a share, the security of shareholders increases. Mardiyati, Ahmad and Putri (2012) argue that the value of companies that have gone public in the capital market is reflected in the business's share price, while the value of companies that have not gone public is realized if the business is sold, the business's prospects, business risks, business environment and others (Magdalena, 2019). Brigham and Houston (2019) state that maximizing the price (value) of shares means maximizing the value (value) of the business. This is because the main goal of business management is to maximize shareholder wealth (stockholders wealth maximization).

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