



**AFFILIATION:**

Universitas Mulawarman<sup>1,3)</sup>  
STMIK Widya Cipta Dharma<sup>2)</sup>

**CORRESPONDENCE:**

[muhammadrinaldi@feb.unmul.ac.id](mailto:muhammadrinaldi@feb.unmul.ac.id)<sup>1)</sup>

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## EFFECT OF TAX AVOIDANCE AND PROFITABILITY ON FINANCIAL REPORTING TIMELINESS WITH OPERATIONAL COMPLEXITY AS MODERATOR

Muhammad Rinaldi<sup>1)</sup>, Muhamad Amir Ariandi<sup>2)</sup>  
and Melda Aulia Ramadhani<sup>3)</sup>

**Abstract:** The punctuality of financial reporting plays a crucial role for stakeholders in making well-informed and timely decisions, particularly for publicly traded companies. This research investigates the influence of tax avoidance and profitability on financial reporting timeliness, and explores whether operational complexity acts as a moderating factor in the relationship between tax avoidance and timely reporting. The study focuses on manufacturing firms within the basic and chemical industry sectors listed on the Indonesia Stock Exchange from 2021 to 2023. Employing a quantitative associative method and utilizing secondary data, the analysis was conducted through logistic regression. The findings indicate that both tax avoidance and profitability exert a significant and positive impact on financial reporting timeliness. In contrast, the complexity of a company's operations does not significantly influence the link between tax avoidance and timely reporting.

**Keywords:** Tax Avoidance, Profitability, Operational Complexity, Timeliness of Financial Reporting

### INTRODUCTION

Since the digital era, access to the capital market in Indonesia has experienced significant development. On the other hand, the number of companies listed on the stock exchange (going public) has also increased. The ease of accessing the capital market and information has made it essential for companies to deliver financial statements quickly, accurately, and transparently. Financial statements are critical information for stakeholders, and the speed at which these statements are available is important for stakeholders to respond quickly and make informed investment decisions

(Fabiolla & Bangun, 2019; Irwansyah et al., 2023; Sudirman et al., 2023; Yumiyanti et al., 2024). The speed at which financial statements are available can be referred to as the timeliness of financial reporting. Information delivery must be timely, as slow information is often considered outdated and less important (Ayem & Rado, 2019; Dwi Puteri & Dudy Satyawati, 2019; Hutauruk et al., 2021; M. A. Ramadhani & Rinaldi, 2023a). This means that, in relation to the timeliness of financial reporting, it can be concluded that financial statements must be delivered quickly and on time (Nurfauziah, 2016; Yumiyanti et al., 2024). This implies that financial statements are crucial pieces of information, and stakeholders need them in a timely manner. Any delay in financial reporting could diminish stakeholders' interest in investing in the company, as the reports may lose their relevance and perceived importance (Astini & Wahyuni, 2024; Effendi, 2019; M. A. Ramadhani et al., 2023a; M. H. Z. K. Ramadhani et al., 2022, 2023).

The timeliness of financial reporting is regulated by the government through Law No. 8 of 1995 on the Capital Market. Additionally, it is also governed by the Financial Services Authority (OJK) Regulation No. 29/POJK.04/2016 on the Annual Reports of Issuers, as outlined in Article 7, which stipulates that financial statements must be submitted to the OJK no later than the end of the fourth month after the fiscal year (120 days). Any delay will be calculated starting from the first day after the deadline for submission, which is after the fourth month.

The regulation regarding delays is, of course, accompanied by strict sanctions. Companies that fail to submit their financial reports on time are subject to severe administrative sanctions imposed by the OJK. These administrative sanctions vary, ranging from fines, restrictions, business suspensions, to the revocation of business licenses. Given the severity of the sanctions, the timeliness of financial reporting becomes crucial, and companies are required to comply. However, there are still some companies that are late in submitting their financial reports. This delay is often attributed to various reasons and other contributing factors. (Anwar, 2020; Dwi Puteri & Dudy Satyawati, 2019; Muftiarani & Mulya, 2020; Murdisari, 2023). Several factors that determine the delay in reporting timeliness have been studied by various researchers.

Research findings on the impact of tax avoidance on the timeliness of financial reporting show varied results. Some studies indicate that tax avoidance has a positive effect on reporting delays, as companies engaging in such practices tend to require more time for external audits, which are often more rigorous and thorough (Ayem & Rado, 2019; Dwi Puteri & Dudy Satyawati, 2019; Murdisari, 2023). However, other studies have found a negative relationship between tax avoidance and the timeliness of financial reporting (Muftiarani & Mulya, 2020). Meanwhile, some studies show that tax avoidance has no significant effect on the timeliness of financial reporting (Anwar, 2020; Nurfauziah, 2016).

Studies examining the relationship between profitability and the timeliness of financial reporting show varying results. Some studies find that profitability has a positive effect on reporting timeliness, assuming that companies generating high profits are more motivated to promptly publish their financial reports as a positive signal to stakeholders (Ade Rahma et al., 2019; Astini & Wahyuni, 2024; Nurfauziah, 2016; Ovelina et al., 2024; Yumiyanti et al., 2024). However, several other studies show the opposite result, where profitability has a negative effect on the timeliness of financial reporting. (Nurlen et al., 2021). In fact, some studies also state that profitability has no significant effect on the timeliness of financial reporting. (Anwar, 2020; Effendi, 2019; Fabiolla & Bangun, 2019). The inconsistency of these findings indicates an empirical gap that is relevant for further research within different contexts and approaches.

## LITERATURE REVIEW

### Tax Avoidance and Timeliness of Financial Reporting

Tax avoidance is an intentional action with the purpose or intention of minimizing tax burdens by exploiting loopholes in tax regulations within reasonable limits (Rinaldi et al., 2024; Rinaldi, Ramadhani, Sudirman, Ramadhani, et al., 2023; Rinaldi & Ramadhani, 2023). Tax avoidance, in this context, is generally carried out by companies, both large and small, as the goal of a company is to maximize profit. The tax avoidance discussed in this study refers to legal avoidance that is in compliance with the applicable laws and regulations (Rinaldi, Ramadhani, Sudirman, & Ramadhani, 2023b, 2023a; Sudirman et al., 2024).

This hypothesis can be linked to agency theory. The act of tax avoidance may require external auditors to verify the validity of the tax avoidance practices, determining whether they

comply with tax laws. Auditors will never approve any actions taken by a company if they involve errors or violations of the law. As a result, auditors need more time to conduct a thorough examination. The extended time required for this examination impacts the timeliness of financial reporting.

Companies that are suspected of engaging in tax avoidance are likely to undergo more extended audits compared to those that do not practice tax avoidance. As a result, these companies may experience delays in preparing and submitting their financial reports to the public. Research examining the connection between tax avoidance and the timeliness of financial reporting has shown a positive impact (Ayem & Rado, 2019; Dwi Puteri & Dudy Satyawati, 2019; Murdisari, 2023).

**H<sub>1</sub>: Tax Avoidance Has a Positive Effect on the Timeliness of Financial Reporting.**

### **Profitability and the Timeliness of Financial Reporting**

Profitability is one of the measures of a company's ability. The ability refers to how a company can generate profit or benefits in the form of earnings over a period and beyond. It is not limited to just one period but extends further and can be observed in terms of sales, assets, and certain equity capital. (Oktafiani et al., 2023; Rinaldi & Ramadhani, 2024b, 2024a; Sandag et al., 2022). This hypothesis can be linked to signaling theory, which suggests that if a company can generate profits and maintain those profit levels without incurring losses, it creates a competitive advantage over its rivals. This advantage can be seen as good information. Such positive information motivates the company to disseminate it as quickly as possible to stakeholders (Rinaldi et al., 2020; Rinaldi, Ramadhani, Sudirman, & Ramadhani, 2023a).

High profitability can be interpreted as a motivation for a company to provide its financial information more quickly and on time. If a company has low profitability, it may delay financial reporting. This is because the company conducts a detailed calculation to assess whether there are errors in the financial reports, due to the low level of profitability or profit. Research linking profitability to the timeliness of financial reporting has shown a positive impact (Ade Rahma et al., 2019; Astini & Wahyuni, 2024; Nurfauziah, 2016; Ovelina et al., 2024; Yumiyanti et al., 2024).

**H<sub>2</sub>: Profitability Has a Positive Effect on the Timeliness of Financial Reporting.**

### **Moderating the Complexity of Company Operations on the Relationship Between Tax Avoidance and the Timeliness of Financial Reporting**

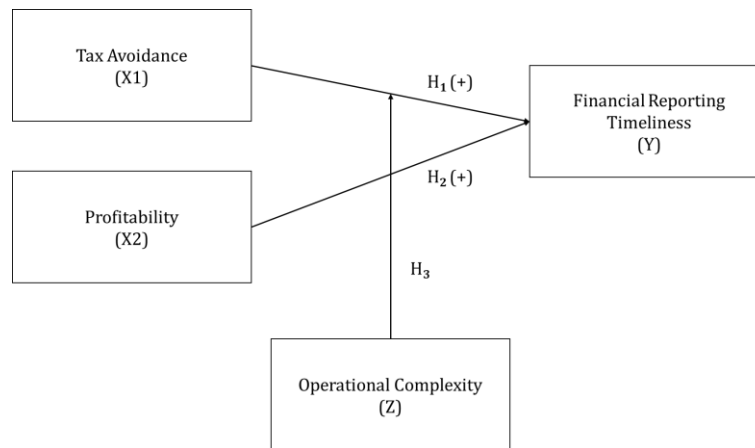
Tax avoidance is a legal strategy employed by companies to minimize tax burdens by exploiting loopholes in tax regulations. Although it does not violate the law, this practice may attract greater attention from auditors and regulators, potentially affecting delays in financial reporting. Companies engaging in tax avoidance typically face more stringent audits, which can prolong the completion time of their financial reports (Astini & Wahyuni, 2024; M. H. Z. K. Ramadhani et al., 2024; Rinaldi, Ramadhani, Ramadhani, et al., 2023; Satyaningrum et al., 2024).

However, the effect of tax avoidance on the timeliness of financial reporting does not stand alone. One factor that can strengthen or weaken this effect is the complexity of the company's operations. Companies with more complex operational structures—for example, those with multiple business lines, subsidiaries, or cross-border activities—tend to have more complicated reporting processes. In such cases, the impact of tax avoidance on reporting delays can become more pronounced, as the audit and data reconciliation processes become longer and more complex.

Therefore, the complexity of a company's operations can act as a moderating variable that strengthens or weakens the relationship between tax avoidance and the timeliness of financial reporting. Previous research also indicates that the higher the complexity, the greater the likelihood of financial reporting delays in the context of tax avoidance. (Angkasali & Dewi, 2022; Astini & Wahyuni, 2024; Saragih & Gultom, 2021; Satyaningrum et al., 2024).

**H<sub>3</sub>: The Complexity of Company Operations Moderates the Effect of Tax Avoidance on the Timeliness of Financial Reporting.**

Based on the hypothesis described, the research model can be illustrated in the following model.



**Figure 1.** Research Model

## METHOD

### Population and Sample

This research utilizes secondary data obtained from manufacturing firms within the basic and chemical industry subsector that are listed on the Indonesia Stock Exchange (IDX). The data covers the reporting period from 2021 to 2023. The population consists of 108 companies, and the sampling technique used is Purposive Sampling. The criteria for selecting the sample are as follows:

1. Companies that have submitted annual reports for five consecutive years from 2021 to 2023.
2. Companies that have consistently generated profits (no losses) throughout the study period, from 2021 to 2023.
3. Companies that report their financial statements in Indonesian Rupiah (IDR).

### Type and Unit of Analysis

This study uses an associative quantitative method, which analyzes the relationship between two or more variables (Gede et al., 2024; Ghozali et al., 2024; M. A. Ramadhani et al., 2023b; M. A. Ramadhani & Rinaldi, 2023b). The annual report serves as the primary data source in this study, which includes financial statements for one period and other information needed to gather the data required for this research.

### Operational Definition of Variables

#### Timeliness of Financial Reporting

This variable is measured using a dummy variable, where a value of 1 is assigned if the company submits its financial information according to the specified date. A value of 0 is given to companies that are not timely, meaning they miss the deadline set by the Financial Services Authority (OJK). According to the regulations set by OJK, the financial reporting deadline is April 30. Therefore, if a company submits its report after this date, it is considered late in submitting its company information.

#### Tax Avoidance

This variable uses the Effective Tax Rate (ETR) measurement, which is commonly used to measure tax avoidance or tax aggressiveness. Below is the ETR formula used in this study:

$$\text{ETR} = \frac{\text{Total Income Tax Expense}}{\text{Total Accounting Profit Before Tax}}$$

#### Profitabilitas

Profitability is proxied by ROA, where net income after tax is divided by liabilities plus equity or assets, multiplied by one hundred percent. The formula to calculate ROA is:

$$\text{Return On Assets} = \frac{\text{Net Income After Tax}}{\text{Total Assets}}$$

**Analysis Tool**

The analytical method used in this study is logistic regression because the dependent variable, namely the timeliness of financial reporting, is dichotomous (on time = 1, late = 0). Logistic regression is chosen because it can analyze the relationship between independent variables and the probability of a binary event occurring. Additionally, logistic regression also allows for testing interactions between variables, such as the effect of tax avoidance moderated by the complexity of company operations. Below is the statistical model used in this study.

$$\text{Log} (1-P(Y=1) P(Y=1))=\beta_0 + \beta_1 (\text{ETR})+\beta_2 (\text{ROA})+\beta_3 (\text{KOP})+\beta_4 (\text{ETR}*\text{KOP})+\varepsilon$$

Variable Description:

- Y : Timeliness of Financial Reporting
- $\beta_0$  : Intercept (model constant)
- $\beta_1$  (ETR) : Regression coefficient for Tax Avoidance
- $\beta_2$  (ROA) : Regression coefficient for Profitability
- $\beta_3$  (KOP) : Regression coefficient for Company Operational Complexity
- $\beta_4$  (ETR\*KOP) : Regression coefficient for the interaction between Tax Avoidance and Operational Complexity
- $\varepsilon$  : Model error term (error term)

**FINDING**

This section presents the results of hypothesis testing using logistic regression. The findings obtained are then discussed systematically based on statistical significance.

**Table 1.** Iteration History

| Step | -2 Log Likelihood | Coefficients Constant |
|------|-------------------|-----------------------|
| 6    | 370.554           | 448.336               |

The iteration history results show that the logistic regression model achieves optimal convergence at the 6th iteration. The value of -2 Log Likelihood (LL) for the full model is 370.554, while for the constant-only model (null model), it is 448.336. The significant decrease in the -2LL value indicates that the model with independent variables is much better at explaining the dependent variable compared to the model without predictors. This suggests that the model is suitable for further analysis.

**Table 2.** Omnibus Tests of Model Coefficients

| Chi-Square | df | Sig. (p-value) |
|------------|----|----------------|
| 77.782     | 4  | 0.0000         |

The omnibus test is utilized to assess whether the overall model significantly influences the dependent variable. The test results yield a Chi-Square statistic of 77.782 with 4 degrees of freedom and a p-value of 0.0000. Given that the p-value is far below the 0.05 significance level, it can be inferred that, collectively, the independent variables included in the model have a statistically significant impact on the timeliness of financial reporting.

**Table 3.** Model Summary

| -2 Log Likelihood | Cox & Snell R Square | Nagelkerke R Square |
|-------------------|----------------------|---------------------|
| 370.554           | 0.202                | 0.318               |

The model summary table displays a -2 Log Likelihood value of 370.554, with Cox & Snell R Square at 0.202 and Nagelkerke R Square at 0.318. This indicates that the model can explain roughly 31.8% of the variation in the dependent variable (timeliness of financial reporting). Therefore, the model's predictive ability is relatively strong and suitable for further detailed analysis, particularly in the context of intricate social and economic factors.

**Table 4.** Variables in the Equation

| Variabel  | B       | Sig    | Exp (B) |
|-----------|---------|--------|---------|
| Intercept | -4.3363 | 0.0008 | 0.0131  |

| Variabel  | B       | Sig    | Exp (B)   |
|-----------|---------|--------|-----------|
| ETR       | 8.6166  | 0.0320 | 5522.4148 |
| ROA       | 6.8129  | 0.0180 | 909.5193  |
| KOP       | -0.7417 | 0.6405 | 0.4763    |
| ETR * KOP | 3.9970  | 0.4743 | 54.4332   |

This table displays the results of the logistic regression coefficient estimation for each variable. The analysis reveals the following findings:

1. Tax Avoidance shows a regression coefficient of 8.6166 with a p-value of 0.0320, signifying a statistically significant and positive influence on the timeliness of financial reporting. The Exp(B) value of 5522.41 indicates that companies with higher tax avoidance tendencies are more likely to deliver their financial statements promptly.
2. Profitability has a regression coefficient of 6.8129 and a p-value of 0.0180, confirming a significant and favorable effect. The Exp(B) value of 909.52 reflects that firms with stronger profitability are substantially more inclined to submit timely financial reports compared to less profitable ones.
3. Operational Complexity and the interaction term Tax Avoidance × Complexity have p-values of 0.6405 and 0.4743, respectively—both above the 0.05 threshold—indicating no significant influence on the timeliness of financial reporting. This implies that operational complexity does not act as a moderating variable in the relationship between tax avoidance and timely reporting.

## DISCUSSIONS

### Tax Avoidance and Timeliness of Financial Reporting

The results of the logistic regression analysis show that tax avoidance has a positive and significant effect on the timeliness of financial reporting, with a coefficient value of 8.6166 and a p-value of 0.0320. This indicates that the higher the tendency for a company to engage in tax avoidance, the greater the likelihood that the company will report its financial statements on time. This is further supported by the Exp (B) value of 5522.41, which indicates that the likelihood of timely reporting increases sharply for companies with high levels of tax avoidance.

These findings suggest that although tax avoidance is often associated with practices that are typically considered opaque, in practice, companies are more motivated to submit their financial reports promptly in order to minimize the risk of more intensive audits and scrutiny. In many cases, companies that engage in legal tax avoidance still maintain administrative compliance and timely reporting as part of a defensive strategy to protect their reputation and avoid sanctions from regulators.

This result is consistent with previous studies that show companies engaged in tax avoidance tend to report their financial statements in a timely manner (Ayem & Rado, 2019; Dwi Puteri & Dudy Satyawan, 2019; Murdisari, 2023). Thus, Hypothesis H1 is supported, indicating that tax avoidance positively influences the timeliness of financial reporting.

### Profitability and Timeliness of Financial Reporting

The logistic regression analysis indicates that profitability has a significant and positive impact on the timeliness of financial reporting, as demonstrated by a coefficient of 6.8129 and a p-value of 0.0180. Given that the p-value is lower than the 0.05 threshold, the result is deemed statistically significant. Furthermore, the Exp(B) value of 909.52 suggests that companies with higher profitability are significantly more likely to submit their financial reports on time compared to those with lower profitability.

These results imply that strong profitability is viewed as favorable information that companies are eager to share promptly with the public. Timely disclosure of financial reports allows firms to showcase their strong performance to stakeholders such as shareholders, investors, and regulatory bodies. Conversely, firms with weaker profitability often postpone reporting, possibly out of concern that the disclosed information could lead to negative market reactions.

These results are consistent with several previous studies that also found a positive relationship between profitability and the timeliness of financial reporting (Ade Rahma et al., 2019; Astini & Wahyuni, 2024; Nurfauziah, 2016; Ovelina et al., 2024; Yumiyanti et al., 2024).

Therefore, Hypothesis H2 is accepted, that profitability has a positive effect on the timeliness of financial reporting.

### **Moderating Effect of Company Operational Complexity on the Relationship between Tax Avoidance and Timeliness of Financial Reporting**

The results of the moderation hypothesis test indicate that the interaction between tax avoidance and company operational complexity does not significantly affect the timeliness of financial reporting. This is evident from the interaction coefficient value of 3.9970 with a significance level of  $p = 0.4743$ , which is well above the significance threshold of 0.05. These findings suggest that operational complexity does not moderate the relationship between tax avoidance and the timeliness of financial reporting. In other words, the effect of tax avoidance on timeliness is direct and not dependent on the complexity of the company's operational structure.

Theoretically, companies with high complexity, such as those with multiple business units, cross-border operations, or multi-entity reporting systems, are assumed to require more time to prepare financial reports. In the context of tax avoidance, complexity should theoretically strengthen its negative effect on timeliness due to higher administrative and audit burdens. However, the results of this study indicate the opposite, meaning that the level of complexity is not sufficient to alter the strength or direction of the relationship between tax avoidance and financial reporting.

Several factors could explain this result. One possible explanation is the standardization of reporting systems already implemented by large, complex companies. With the adoption of Enterprise Resource Planning (ERP) systems, the integration of financial reports from various divisions or subsidiaries can be done more quickly and efficiently. This allows companies with complex structures to still submit timely financial reports even while engaging in tax avoidance, as their reporting process is no longer manually dependent on each unit.

Another possibility is that complex companies have greater resources, both financially and in terms of professional staff such as accountants, tax consultants, and internal auditors. With these resources, companies can manage tax avoidance practices more systematically and maintain a timely financial reporting rhythm. As a result, the effect of complexity becomes insignificant as a moderator, as companies with high complexity are better prepared to handle administrative risks.

Therefore, while conceptually the complexity of company operations should strengthen or weaken the effect of tax avoidance on reporting delays, the test results show that Hypothesis H3 is rejected. Complexity does not have a significant moderating effect, and the relationship between tax avoidance and the timeliness of financial reporting remains direct, unaffected by the company's operational structure.

### **CONCLUSION**

The findings from the logistic regression analysis lead to the conclusion that both tax avoidance and profitability exert a positive influence on the timeliness of financial reporting. Firms demonstrating higher profitability or involved in tax avoidance activities tend to be more prompt in submitting their financial statements. In contrast, the study found that the complexity of a company's operations does not serve as a moderating factor in the link between tax avoidance and reporting timeliness, suggesting that the relationship is direct and remains unaffected by operational complexity.

This study suggests that companies should maintain a stable level of profitability and ensure timely financial reporting, as this is directly related to stakeholder perceptions and the company's image. While tax avoidance may offer short-term fiscal benefits, companies need to ensure that such practices do not interfere with transparency and timely reporting. Future researchers are encouraged to explore other moderating variables such as company size, corporate governance, or auditor reputation, which may have an influence on The connection between tax avoidance and financial reporting.

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