THE EFFECT OF OPERATIONAL EFFICIENCY ON THE FAIR VALUE OF COMPANY ASSETS MODERATED BY THE QUALITY OF FINANCIAL STATEMENTS IN MINING COMPANIES ON THE INDONESIAN STOCK EXCHANGE FROM 2021 TO 2024

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ABSTRACT

This study analyzes the effect of operational efficiency on the fair value of company assets moderated by the quality of financial reports in mining companies listed on the Indonesia Stock Exchange from 2021 to 2024 using purposive sampling techniques, obtaining 20 companies with a total of 80 samples. The data analysis method used is Moderated Regression Analysis (MRA) with the assistance of the Statistical Package for the Social Sciences (SPSS) version 27. The results showed that operational efficiency had a positive and significant effect on the fair value of financial assets. Financial statement quality did not have a significant effect on the fair value of financial assets. In addition, the interaction variable between operational efficiency and financial statement quality has a positive and significant effect, indicating that financial statement quality can moderate the relationship between operational efficiency and the fair value of financial assets. This finding indicates that financial statement quality can strengthen the effect of operational efficiency on the fair value of financial assets.

Keywords: *Operational Efficiency, Fair Value of Financial Assets, Financial Statement Quality, Moderated Regression Analysis*