



The Influence of Audit Materiality, Compliance with Audit Standards (SA), Material Misstatement on Sustainability Performance and Audit Opinion with Fairness Principle as Moderating Variable (On Mining Companies Listed on the IDX in 2019-2023)

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Abstract: This study aims to analyze the effect of audit materiality, compliance with audit standards (SA), and material misstatements on sustainability performance and audit opinion, with the principle of fairness as a moderating variable in mining companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. This research was conducted with a quantitative approach, using secondary data in the form of financial reports, sustainability reports, and independent audit reports. The results showed that compliance with audit standards has a significant effect on sustainability performance and audit opinion, while audit materiality and material misstatement do not have a significant effect directly on these two variables. In addition, the principle of fairness as a moderating variable does not strengthen the relationship between sustainability performance and audit opinion. These findings suggest that mining companies need to improve transparency and compliance with audit standards to support sustainability and obtain better audit opinions. This research provides a theoretical contribution to the study of sustainability accounting as well as practical guidance for auditors and company management in improving the quality of financial reporting and sustainability.

Keywords: Audit Materiality, Audit Standard Compliance, Material Misstatement, Sustainability Performance, Audit Opinion, Fairness Principle, Mining Company.

1. INTRODUCTION

In the era of globalization and increasingly tight business competition, companies are not only required to achieve profitability, but must also be able to maintain the sustainability of their operations. This is increasingly important for companies in the mining sector, which often have a major impact on the environment. Sustainability now includes environmental, social, and corporate governance (ESG) aspects, which are an important part of financial reporting and decision making (Ratnasari & Bayangkara, 2024). The goal is to measure, report, and manage the economic and social impacts of business activities, while taking into account long-term sustainability.

One case that can illustrate the importance of financial reporting integrity in the mining sector is the case of Harvey Moeis, the husband of a famous actress in Indonesia, focusing on alleged corruption in the tin commodity trade in Indonesia. On March 27, 2024, the Attorney General's Office 2 named Harvey as a suspect in connection with corruption practices that took place between 2015 and 2022, causing state losses of up to IDR 271 trillion. The mining sector in Indonesia plays an important role in the national economy, but this sector also faces major

challenges related to corporate governance and sustainability. Previous studies by (Cholifah Husti Laila & Novita, 2019) showed that audit materiality has a significant influence on auditor opinion, while other studies by (Indra Prasetyo, 2023) found that the influence of materiality on audit opinion may be insignificant in some cases.

Compliance with these standards allows auditors to detect material misstatements, which can affect the quality and reliability of financial statements. Research (Lasdin & Ratnawati, 2023) revealed that material misstatements have a significant effect on audit opinions, indicating the importance of detecting inaccuracies in financial statements to maintain audit quality. Research by (Martina Zimek & Baumgartner, 2017) shows that sustainability performance is not only assessed at the company level, but must also consider the systemic impact of the company's operations.

This study focuses on mining companies listed on the Indonesia Stock Exchange (IDX) during the period 2019-2023, with the aim of exploring the relationship between audit materiality, audit standards (SA) compliance, and material misstatement on sustainability performance and audit opinion, and how the fairness principle can function as a moderating variable. This study is one of the first to comprehensively discuss the relationship between these variables in the context of mining companies, where sustainability and governance aspects play an important role.

Exploring the interaction between these variables, the study is expected to provide important contributions to the development of accounting and auditing theory and practice, especially related to corporate sustainability in the mining sector. In addition, this study is also expected to be a relevant foundation for further studies in exploring further the impact of audit materiality, audit standard compliance, and material misstatement on corporate performance, especially in relation to sustainability performance and audit opinions in other industrial sectors.

2. LITERATURE REVIEW

Auditing is a fundamental concept and covers various aspects of accounting theory, including the process of systematically collecting and analyzing evidence to ensure that the information presented is in accordance with established criteria. This concept is based on standards and guidelines that aim to ensure the fairness and accuracy of financial statements, which are the basis for auditors in providing assessments. According to (Arens, 2008) audit is a structured process to obtain and evaluate evidence objectively related to statements about economic activities and certain events. This process aims to assess the level of conformity of

the statement with the established criteria and convey the results of the evaluation to interested parties.

Agency theory describes the contractual relationship between management as an agent and shareholders as principals. In this relationship, the principal grants authority to the agent to manage the company in accordance with their interests. However, in practice, management has a tendency to pursue personal interests, which can deviate from the interests of the principal. Signaling theory explains the efforts of corporate management to provide information to investors regarding the company's prospects. Companies with favorable prospects tend to avoid selling shares and prefer to seek capital sources through other means, while companies with less favorable prospects are more likely to sell shares (Brigham & Houston, 2018) .

Audit opinion is an opinion or conclusion produced by an auditor regarding the fairness of a company's financial statements based on an evaluation of the audit evidence that has been collected. Annisa & Sartika, (2021) explains that an audit opinion is an assessment given by an auditor to state the fairness of the financial statements prepared by the company's management. Materiality refers to the magnitude of missing or misstated accounting information, which in a particular context could influence the decisions of users of financial statements who rely on that information.

Compliance with auditing standards refers to the application of audit procedures and practices that are consistent with standards set by professional bodies, to ensure the audit is conducted in a systematic and organized manner. This standard is set out in SA 315 (Revised 2021), which emphasizes the auditor's responsibility to identify and assess the risks of material misstatement in the financial statements through understanding the entity and its environment, including the entity's internal control. According to Eccles et al. (2014), good sustainability performance reflects the company's responsibility towards the environment and the implementation of good governance, which can ultimately influence the audit opinion given.

According to Harto, (2016) explains that the principle of fairness aims to prevent manipulation or unfairness in budgeting, either in the form of mark-ups or other forms. The principle of fairness includes five main characteristics, namely comprehensiveness and discipline, flexibility, predictability, honesty, and informativeness.

The following is a conceptual framework that describes the relationships between variables:

THE EFFECT OF AUDIT MATERIALITY, COMPLIANCE WITH AUDIT STANDARDS (SA), MATERIAL MISSTATEMENT ON SUSTAINABILITY PERFORMANCE AND AUDIT OPINION WITH THE FAIRNESS PRINCIPLE AS A MODERATING VARIABLE (IN MINING COMPANIES LISTED ON THE IDX IN 2019-2023)

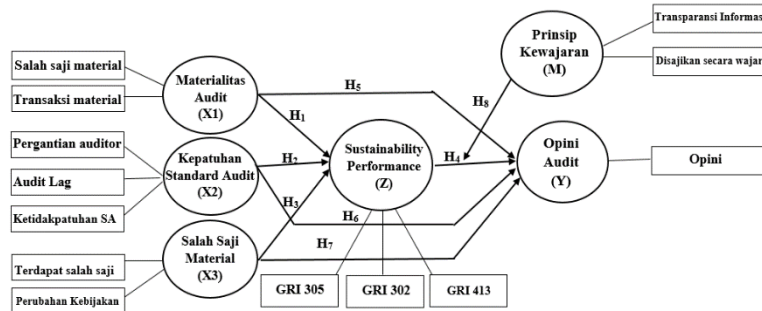


Figure 1. Conceptual framework

3. RESEARCH METHODS

This study applies a quantitative approach using quantitative data as the main data. The data source comes from secondary data, namely financial reports and sustainability reports of companies that have been audited. The secondary data was obtained through the official website of the Indonesia Stock Exchange (IDX). The study population includes all companies in the mining sector listed on the IDX during the period 2019-2023. Sample selection using the census sampling method (saturated sample), resulting in a total of 55 financial reports from 11 companies during the five-year observation period.

Hypothesis testing and data analysis were conducted using the Partial Least Square (PLS) method using SmartPLS software version 4.1. Hypothesis testing was conducted through full structural equation modeling analysis with two main steps, namely the SEM approach and structural model evaluation, which includes testing the external model (outer model) and the internal model (inner model).

4. RESULTS AND DISCUSSION

Table 1. Research Sample

No.	Code	Issuer
1	ADRO	PT. Adaro Energy Tbk.
2	ANTM	PT.
3	EARTH	PT. Bumi Resources Tbk.
4	ELSA	PT. Elnusa Tbk.
5	INCO	PT. Vale Indonesia Tbk.
6	ITMG	PT.
7	MDKA	PT. Merdeka Copper Gold Tbk.
8	MEDC	PT. Medco Energi Internasional Tbk
9	PTBA	PT.
10	PTRO	PT. Petrosea Tbk.
11	TINS	PT. Timah Tbk.

Outer Model Test

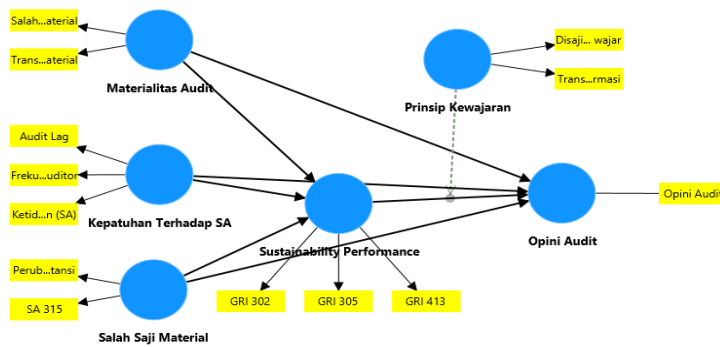


Figure 2. Outer Model

Convergent Validity

Table 2. Convergent Validity Results

Variables	Indicator	Outer loading
Audit Materiality (X1)	Material misstatement	0.989
	Material Transactions	0, 8 7 0
Standard Audit (SA) Compliance (X2)	Audit Lag	0.933
	Non-compliance (SA)	0.963
	Auditor Change Frequency	0.932
Material Misstatement (X3)	Changes in Accounting Policy	0, 79 8
	SA 315	0.995
Sustainability Performance (Z)	GRI 302	0.658
	GRI 305	0.187
	GRI 413	0.940
Audit Oini (Y)	Audit Opinion	1,000
Principle of Fairness (M)	Presented fairly	0.890
	Information Transparency	0, 810
	Principle of Fairness x Sustainability Performance	1,000

From the results of data processing, it is known that the GRI 305 indicator has an outer loading value of less than 0.5. This value indicates that the indicator does not meet the convergent validity requirements of more than >0.5. Therefore, model modification needs to be done by eliminating the indicator, and the structural model is expected to be as follows:

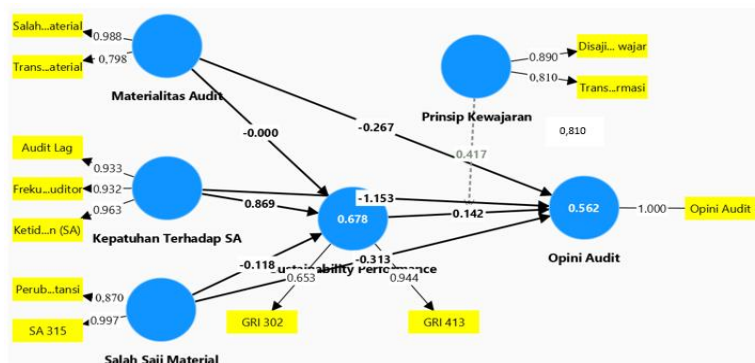


Figure 3. Inner Model

Discriminant Validity

Table 3. Results of the Heterotrait-Monotrait Ratio Test (*HTMT*)

	Compliance with SA	Audit Materiality	Audit Opinion	Principle of Fairness	Material Misstatement	Sustainability Performance	Principle of Fairness x Sustainability Performance
Compliance with SA							
Audit Materiality	0.514						
Audit Opinion	0.125	0.647					
Principle of Fairness	0,063	0.443	0.240				
Material Misstatement	0.714	0,732	0.702	0.740			
Sustainability Performance	0.890	0.544	0.273	0,834	0.787		
Principle of Fairness x Sustainability Performance	0,706	0.283	0.163	0,085	0.681	0,804	

HTMT is the ratio of the average correlation of indicators of different constructs compared to the average correlation of indicators of the same construct. This is a statistical indicator that provides an idea of how far the constructs differ from each other, HTMT values lower than 0.90 indicate that discriminant validity is met. If the HTMT value is above this threshold, then there is an indication that the constructs are not sufficiently different from each other. Based on the results of the HTMT test, all HTMT values are below 0.90, which means that the validity requirements are met.

Table 4. Results *Fornell-Larcker* test

	Compliance with SA	Audit Materiality	Audit Opinion	Principle of Fairness	Material Misstatement	Sustainability Performance
Compliance with SA	0.943					
Audit Materiality	0.231	0.744				
Audit Opinion	-0.030	-0.539	1,000			
Principle of Fairness	0.534	0.065	-0.124	0.678		
Material Misstatement	0.441	0.497	-0.454	0.339	0.708	
Sustainability Performance	0.811	0.134	0.154	0.316	0.259	0.671

The Fornell-Larcker criterion compares the square root of the Average Variance Extracted (AVE) of each construct with the correlation between the construct and other constructs in the model. To meet discriminant validity, the square root value of the AVE of a construct must be greater than the correlation between the construct and other constructs. This

means that the construct explains the variance of its own indicators better than the variance explained by other constructs. Based on the results of the fornell-lacker test, it can be seen that the upper value of each construct is greater than the value below it, meaning that the requirements for discriminant validity are met.

Reliability Test

Table 5. *Reliability Test Results*

	Composite reliability (rho_a)	Composite reliability (rho_c)
Compliance with SA	0.938	0.960
Audit Materiality	1,327	0.670
Principle of Fairness	0.703	0.590
Material Misstatement	2,185	0.550
Sustainability Performance	0.813	0.659

From the results of the reliability test, it can be concluded that the variables used in this study are reliable and able to measure the variables concerned, because they have a Composite Reliability value that exceeds 0.5, meaning that all variables have met the reliability test criteria using the composite reliability value.

R-square test

Table 6. *R-square*

	R-square	R-square adjusted
Audit Opinion	0.560	0.505
Sustainability Performance	0.670	0.650

From the table above, it is known that the *R-Square value* for the Audit Opinion variable is 0.560 or 56% influenced by the variables of Audit Materiality, Compliance with Audit Standards, Material Misstatement, and the Principle of Fairness, Sustainability Performance, while 44% is influenced by variables outside the study and the value of the Sustainability Performance variable is 0.670 or 67%, influenced by Compliance with Audit Standards, Material Misstatement, and the Principle of Fairness, Audit Opinion, while 33% is explained by other variables outside the study.

Test Path Coefficient

Table 7. Path Coefficient Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ((O/STDEV))	P values
Compliance with SA -> Audit Opinion	1,153	-0.691	0.548	2,105	0.018
Compliance with SA -> Sustainability Performance	0.869	0.531	0.483	1,800	0.036
Audit Materiality -> Audit Opinion	-0.267	-0.338	0.194	1,375	0.085
Audit Materiality -> Sustainability Performance	0,000	0.047	0.209	0.001	0.500
Fairness Principle -> Audit Opinion	-0.045	-0.061	0.147	0.303	0.381
Material Misstatement -> Audit Opinion	-0.313	-0.162	0.259	1,207	0.114
Material Misstatement -> Sustainability Performance	-0.118	-0.058	0.278	0.425	0.336
Sustainability Performance -> Audit Opinion	0.142	0.202	0.314	0.451	0.326
Fairness Principle x Sustainability Performance -> Audit Opinion	0.417	0.175	0.365	1,144	0.126

The results of the analysis show that of the nine relationships tested, only Sa Compliance has a significant effect on Sustainability Performance , with a very low p-value (0.000). In contrast, the relationship between Sa compliance and audit opinion, as well as other variables such as audit materiality and the fairness principle on audit opinion and sustainability performance, does not show significance, with a p-value far above 0.05. This indicates that although compliance with accounting standards contributes positively to sustainability performance, other factors do not have a significant impact on audit opinion. Therefore, more attention is needed on compliance to improve sustainability performance results.

HYPOTHESIS TEST

Based on the results in the table above, of the 8 hypotheses proposed in this study, 2 hypotheses were accepted because they showed a significant effect with P-Values less than 0.05. On the other hand, the other 6 hypotheses were rejected because the P-Values obtained were more than 0.05. Thus, it can be concluded that only 2 hypotheses have significance, while the other 6 hypotheses are not significant.

- a. Audit Materiality has a significant effect on Sustainability Performance in mining companies listed on the IDX in 2019-2023.

The positive original sample (O) value of 0.000 indicates a direct relationship between Audit Materiality and Sustainability Performance, which means that the higher the level of

Audit Materiality, the better the Sustainability Performance that the company will receive. The t-statistic value of 0.001 is smaller than 1.96 and the p-value of 0.500 is greater than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that between Audit Materiality and Sustainability Performance there is a positive relationship that is not significant, so **H1 is rejected and not significant** . The positive relationship between Audit Materiality and Sustainability Performance that is not significant indicates that although the level of audit materiality has the potential to improve sustainability performance, the influence is not yet statistically strong enough. This may be caused by differences in the application of audit materiality in the complex mining industry, so that the effectiveness of its influence on sustainability is less pronounced.

b. Compliance with Audit Standards (SA) has a significant impact on Sustainability Performance in mining companies listed on the IDX in 2019-2023.

The positive original sample (O) value of 0.869 indicates a direct relationship between Compliance with Audit Standards (SA) and Sustainability Performance, which means that the higher the level of Compliance with Audit Standards (SA), the better the Sustainability Performance that the company will receive. The t-statistic value of 1.800 is smaller than 1.96 and the p-value of 0.036 is smaller than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that between Compliance with Audit Standards (SA) and Sustainability Performance there is a positive and significant relationship, so **H2 is accepted and significant** . Compliance with Audit Standards has a significant positive relationship with Sustainability Performance. This shows that companies that strictly comply with audit standards tend to manage their operations more responsibly. Most likely, the implementation of high standards encourages efficiency and more sustainable practices, although this implementation requires strong management commitment.

c. Material Misstatement has a significant impact on Sustainability Performance in mining companies listed on the IDX in 2019-2023.

The negative original sample (O) value of -0.118 indicates an inverse relationship between Material Misstatement and Sustainability Performance, which means that the lower the level of Material Misstatement, the worse the Sustainability Performance that the company will receive. The t-statistic value of 1.425 is greater than 1.96 and the p-value of 0.336 is greater than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that there is a negative and insignificant relationship between Material Misstatement and Sustainability Performance, so **H3 is rejected and not significant**. The negative relationship between Material Misstatement and Sustainability Performance which is not significant reflects that although low levels of material misstatement can lead to increased sustainability, this influence is not always seen in practice. This indicates that there are still other factors that are more dominant in influencing the sustainability of the company.

d. Sustainability Performance has a significant effect on Audit Opinion in mining companies listed on the IDX in 2019-2023.

The positive original sample (O) value of 0.142 indicates an inverse relationship between Sustainability Performance and Audit Opinion, which means that the higher the level of Sustainability Performance, the better the Audit Opinion the company will receive. The t-statistic value of 0.451 is smaller than 1.96 and the p-value of 0.326 is greater than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that between Sustainability Performance and Audit Opinion there is a positive insignificant relationship, so **H4 is rejected and not significant**. The insignificant relationship between Sustainability Performance and Audit Opinion shows that although sustainability is a major concern for companies, this has not been fully translated into a better audit opinion. Most likely, auditors tend to focus more on the financial reporting aspect than sustainability practices.

e. Audit Materiality has a significant effect on Audit Opinion in mining companies listed on the IDX in 2019-2023.

The negative original sample (O) value of -0.267 indicates an inverse relationship between Audit Materiality and Audit Opinion, which means that the lower the Audit Materiality level, the worse the Audit Opinion the company will receive. The t-statistic value of 1.375 is greater than 1.96 and the p-value of 0.085 is greater than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that between Audit Materiality and Audit Opinion there is a negative relationship that is not significant, so **H5 is rejected and not significant**. Materiality is a professional judgment of the auditor that is influenced by assumptions about the needs of users of financial statements. Materiality refers to the magnitude of accounting information that, if there is an omission or misstatement in its presentation, has the potential to influence or change the decisions of users who rely on the information (SA Section 312, SPAP, 2012).

The level of materiality examined by the auditor can affect the conclusion of the audit opinion issued by the Public Accounting Firm (KAP) on a company. Auditors who have more

experience working at KAP tend to be better able to determine the right level of materiality. Materiality also serves as a guide for auditors in providing opinions on the company being audited. Challenges related to materiality can be minimized if the auditor is transparent in disclosing information contained in the financial statements of the company being audited.

The results of this study reject the research conducted by Cholifah Husti Laila & Novita, (2019) and Ilhamsyah et al., (2020) , there is a relationship between materiality and having a significant influence on the determination of audit opinion, and accept the research conducted by Prasetyo et al., (2023) there is a relationship between audit materiality and having an insignificant influence on audit opinion.

f. Compliance with Audit Standards (SA) has a significant impact on Audit Opinions in mining companies listed on the Indonesia Stock Exchange.

The positive original sample (O) value of 1.153 indicates a direct relationship between Compliance with Audit Standards (SA) and Audit Opinion, which means that the higher the level of Compliance with Audit Standards (SA), the better the Audit Opinion that the company will receive. The t-statistic value of 2.105 is smaller than 1.96 and the p-value of 0.018 is smaller than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that between Compliance with Audit Standards (SA) and Audit Opinion there is a significant positive relationship, so **H6 is accepted and significant** . The significant positive relationship between Compliance with Audit Standards and Audit Opinion shows that compliance with strict audit standards can increase auditor confidence in providing better opinions. This emphasizes the importance of consistent application of audit standards to ensure the integrity and accountability of financial statements. This study accepts research conducted by Go'o & Amin, (2020) there is a relationship between auditing standards having a significant influence on auditor opinions.

g. Material Misstatement has a significant impact on Audit Opinion in mining companies listed on the Indonesia Stock Exchange.

The negative original sample (O) value of -0.313 indicates an inverse relationship between Material Misstatement and Audit Opinion, which means that the lower the Audit Materiality level, the worse the Audit Opinion the company will receive. The t-statistic value of 1.207 is greater than 1.96 and the p-value of 0.114 is greater than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that there is a negative insignificant relationship between Material Misstatement and Audit Opinion, so **H7 is rejected and not significant** . The negative

insignificant relationship between Material Misstatement and Audit Opinion shows that although a low level of misstatement can help improve audit opinion, its influence is not always visible. This suggests that other factors such as auditor confidence and the company's internal control system may have a greater role.

This study rejects the research conducted by Geraldhine & Ratnawati, (2023) and Lasdin & Ratnawati, (2023) which found that Material Misstatement had a significant effect on Audit Opinion.

h. Sustainability Performance has a significant effect on Audit Opinion with the Fairness Principle as a moderator in mining companies listed on the Indonesia Stock Exchange.

The negative original sample (O) value of 0.417 indicates an inverse relationship between Sustainability Performance and Audit Opinion, which means that changes in Sustainability Performance do not have a significant effect on Audit Opinion when the fairness principle is considered as a moderator. The t-statistic value of 1.144 is greater than 1.96 and the p-value of 0.126 is greater than 0.05 indicating that there is a statistically insignificant relationship at the 95% confidence level.

It can be concluded that between the Fairness Principle and Audit Opinion there is a negative relationship that is not significant, so **H8 is rejected and not significant**. This result shows that even though the fairness principle is taken into account, the effect of sustainability on audit opinion remains insignificant. This reflects that the fairness principle may not be a primary consideration in providing audit opinions in the mining sector, which is more focused on the validity and accuracy of financial statements.

5. CONCLUSION AND SUGGESTIONS

This study was conducted to test the magnitude of the influence of audit materiality, compliance with Audit Standards (SA), and material misstatement on Sustainability Performance and audit opinion with the Fairness principle as a moderator. The sample used in this study was 55 financial reports of mining companies listed on the Indonesia Stock Exchange.

Suggestion

Expanding the research by adding variables such as internal control quality or ESG disclosure, as well as using complex analysis methods such as SEM or a longitudinal approach. Qualitative research through interviews with auditors or management can also help explore the influence of audit materiality and the fairness principle in depth. Regulators are advised to

improve policies that integrate sustainability aspects into audits, especially in the mining sector, and encourage transparency in sustainability reporting. Regulations related to audit materiality should reflect sustainability, not just financial statements. Companies need to strengthen their focus on sustainability through better internal controls, compliance with audit standards, and increased transparency of sustainability reports. Integrating fairness principles into strategic decision-making can help build a company's reputation and support business sustainability.

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