The Effect of Audit Specialization, Task Complexity, and Financial Distress on Audit Quality in the Transportation Sector for the 2020-2024 Period

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ABSTRACT

The issue of audit quality is in the spotlight in the transportation sector, especially after the emergence of misleading financial reporting cases and financial pressure conditions due to the Covid-19 pandemic. The purpose of this study is to test the influence of audit specialization, task complexity, and financial distress on the audit quality of transportation companies in Indonesia during the 2020–2024 period. This research is based on agency and attribution theory, which outlines the importance of auditor oversight of potential manipulation by management. The researcher will apply a quantitative method with a causal-associative design. Data was collected from the company's annual financial statements recorded on the IDX, through purposive sampling and FEM regression analysis. The results of the study show that audit specialization has a positive but not significant influence on audit quality. Meanwhile, task complexity and financial distress have a negative but not significant influence on audit quality. These findings indicate that auditor specialization, task complexity, and corporate financial pressure have not been the main factors determining audit quality in the transportation sector during the study period.

Keywords: audit quality, audit specialization, task complexity, financial distress, transportation sector

Pengaruh *Audit Specialization, Task Complexity*, Dan *Financial Distress* Terhadap Kualitas Audit Pada Sektor Transportasi Periode 2020-2024

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ABSTRAK

Permasalahan kualitas audit menjadi sorotan dalam sektor transportasi, terutama setelah munculnya kasus pelaporan keuangan yang menyesatkan dan kondisi tekanan keuangan akibat pandemi *Covid*-19. Tujuan penelitian ini untuk pengujian pengaruh *audit specialization, task complexity,* dan *financial distress* terhadap kualitas audit perusahaan transportasi di Indonesia selama periode 2020–2024. Penelitian ini didasarkan pada teori keagenan dan atribusi, yang menguraikan pentingnya pengawasan auditor terhadap potensi manipulasi oleh manajemen. Peneliti akan menerapkan metode kuantitatif berdesain kausal-asosiatif. Data dikumpulkan dari laporan keuangan tahunan perusahaan yang terdata di BEI, melalui *purposive sampling* serta analisa regresi *FEM*. Hasil penelitian menunjukkan bahwa *audit specialization* memiliki arah pengaruh positif tetapi tidak signifikan terhadap kualitas audit. Sementara itu, *task complexity* dan *financial distress* memiliki arah pengaruh negatif namun tidak signifikan terhadap kualitas audit. Temuan ini mengindikasikan bahwa spesialisasi auditor, kompleksitas tugas, dan tekanan keuangan perusahaan belum menjadi faktor utama yang menentukan kualitas audit pada sektor transportasi selama periode penelitian.

Kata Kunci : kualitas audit, *audit specialization, task complexity, financial distress*, sektor transportasi