

## Summary of Paper: [Technology and Its Implications for Staff Auditors](#)

### **What is this study about?**

This study explores how technology—such as data analytics, AI tools, and automated audit software—is reshaping the work of staff auditors. Drawing on 27 interviews with Big 4 and mid-size firm auditors in Canada, the authors examine how automation has reduced repetitive tasks and required auditors to engage in higher-level analytical and judgment-based work.

### **What are the major findings of the study?**

Technology is transforming staff auditors' daily tasks from manual data entry to interpreting automated outputs and analyzing exceptions. While automation improves audit quality, it doesn't necessarily save time—it reallocates effort toward deeper analysis. However, reduced in-person time with clients and senior team members limits traditional “on-the-job learning” (OTJL). This shift places new importance on both technological proficiency and soft skills such as communication and professional judgment.

### **Why is the study important?**

Audit quality now depends on auditors who can blend technical knowledge with data fluency. Firms increasingly hire or train staff who understand both accounting standards and audit technologies. Educators and employers must collaborate to ensure new hires possess these hybrid competencies.

### **What is the impact on professional practice and society at large?**

For practitioners, the findings signal a redefined career trajectory: early exposure to complex tasks, increased analytical responsibility, and the need for continuous upskilling. For the profession, the study calls for reimagining audit training models and academic curricula. By adapting, firms can ensure that technological innovation enhances—not diminishes—the judgment, ethics, and human insight central to public trust in the audit profession.