

## Summary of Paper: [Managing the Offshoring of Audit Work: Spanning the Boundaries Between Onshore and Offshore Auditors](#)

### **What is this Study About?**

Big 4 firms are commonly having offshore teams conduct external audit work for clients. The study analyzes this strategy to determine how onshore teams and their offshore counterparts collaborate, paying close attention to the pivotal role of “boundary spanners,” who facilitate communication and work processes across diverse geographic locations, and aims to understand the operational and interpersonal challenges inherent in this global audit work model. The research seeks to reveal the intricate dynamics of offshoring in the audit industry, including how it affects work quality and team cohesion.

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

Offshoring alters audit work organization, which creates significant challenges for boundary spanners in aligning onshore and offshore teams. Although the institutionalization of these roles is intended to bridge gaps, it sometimes instead deepens divisions. Additionally, offshoring affects auditors' learning experiences, with potential implications for audit quality and professional development.

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

Highlighting the nuanced ways offshoring affects audit practices, this research provides insights into how to manage global audit work arrangements. It underscores the importance that companies have effective management strategies to ensure high-quality audit outcomes and suggests careful consideration of offshoring's broader implications for audit quality and auditor growth.