

Nearshoring in Audit: A Systematic Literature Review

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Abstract

This study systematically reviews the literature on the geographical distribution of audit work and examines its implications for nearshoring, defined as the transfer of audit activities to a nearby-country unit within the same international network. Following the PRISMA 2020 framework, searches were conducted in Scopus and Web of Science for studies published between 2010 and 2026. Of the 288 records initially identified, 19 studies met the inclusion criteria.

The findings show that distributed audit arrangements can support specialization, standardization, and resource flexibility. However, their effects depend on task complexity, staff competence, communication, supervision, team integration, and governance mechanisms. The literature also identifies potential consequences for upward communication, professional learning, knowledge transfer, and audit quality. Geographical proximity alone does not guarantee better outcomes.

None of the included studies directly examines intranetwork nearshoring to Morocco or comparable locations serving French-speaking markets. The review therefore identifies a multidimensional research gap and proposes an agenda focused on the conceptual, geographical, organizational, governance, and temporal dimensions of audit nearshoring.

Keywords: audit nearshoring; audit outsourcing; offshoring; shared service centres; distributed audit teams; audit quality; systematic literature review



1. Introduction

The organization of audit work is changing as audit firms increasingly distribute activities across shared service centers, specialized units, and geographically dispersed teams. This transformation is driven by the need to manage seasonal workloads, access specialized skills, standardize recurring procedures, and improve operational efficiency. It also changes how audit tasks are allocated, performed, communicated, supervised, and reviewed within international audit networks.

While outsourcing can generate operational benefits, it may also create organizational challenges. The separation of audit tasks from the local engagement team can restrict access to client-specific knowledge, complicate communication, and increase the need for formal coordination and supervision. These challenges are particularly important in auditing, where the quality of the engagement depends not only on the execution of individual procedures but also on the timely circulation of information, the escalation of significant issues, and the exercise of professional judgment.

Existing research examines several forms of distributed audit work, including outsourcing, offshoring, shared service centers, component auditors, and distributed teams. However, these arrangements are not always clearly distinguished, and their consequences are examined through fragmented measures such as audit costs, working hours, judgment, communication, or learning. As a result, the literature provides no integrated understanding of how outsourcing affects organizational quality. In this article, organizational quality refers to the capacity of the audit delivery arrangement to support reliable task execution, effective coordination, appropriate supervision, timely communication, and the development of professional knowledge.

Nearshoring remains particularly underexplored. Compared with distant offshoring, nearshoring combines the international transfer of activities with greater geographical, temporal, linguistic, or cultural proximity. These forms of proximity may facilitate collaboration without eliminating the organizational boundaries between local and remote teams. Against this background, the article addresses three questions. First, **how does the literature conceptualize the outsourcing and international distribution of audit work?** Second, **what effects are reported in relation to efficiency, audit quality, and team**

functioning? Third, which organizational conditions shape these effects, and what research opportunities emerge for nearshoring?

The article adopts a systematic literature review approach to synthesize existing research on audit outsourcing, organizational quality, and nearshoring. The article contributes to the literature by clarifying the main forms of audit outsourcing, organizing the reported effects around the concept of organizational quality, and identifying the conditions that explain variations across studies. It also develops directions for future research on nearshore audit arrangements and their application to relationships between European audit firms and service centers located in Morocco.

The remainder of the article is organized as follows. Section 2 presents the conceptual framework. Section 3 describes the systematic review methodology. Section 4 reports the results. Section 5 discusses the findings and future research directions, following by the conclusion of the article.

2. Conceptual Framework

2.1. Audit outsourcing and related arrangements

Outsourcing refers to the transfer of activities previously performed within an organization to another organizational unit or service provider. In auditing, this term may describe both the use of a legally independent provider and the allocation of procedures to a specialized entity within the same international network. This study uses audit outsourcing as an overarching concept while distinguishing arrangements according to organizational ownership and geographical location.

Offshoring concerns the transfer of audit activities to a unit located in a distant foreign country. The receiving unit may be an independent provider or a captive center belonging to the same audit network. Within large audit firms, offshoring commonly operates through shared service centers that perform selected procedures for several engagement teams. These centers centralize skills and recurring activities while remaining organizationally separate from the local teams responsible for the engagements (Canning et al., 2022; Sherwood, 2025).

Nearshoring refers to the transfer of activities to a geographically closer country. In auditing, proximity can also be temporal, linguistic, professional, and institutional. The latter dimensions concern, for example, the compatibility of auditor training, the application of auditing

standards, documentation practices, and expectations concerning supervision. They should not be inferred from geographical closeness or a shared language alone (Aschauer & Quick, 2024). Distinctions among domestic, nearshore, and offshore arrangements also depend on firm and process characteristics, not just location (Gerbl et al., 2015). For the purposes of this review, nearshoring specifically denotes the cross-border transfer of audit activities to a nearby unit belonging to the same international network.

Shared service centers are specialized units that provide standardized or technical services to multiple audit engagements. They may be located domestically, nearshore, or offshore. A shared service center is therefore an organizational form, whereas offshoring and nearshoring describe the geographical configuration of the transfer.

Distributed audit teams constitute a broader work arrangement in which team members collaborate from different locations while component auditors perform audit work relating to a component of a group and operate within the responsibilities established for group audits. Their involvement is determined by the structure and risks of the audited group rather than by the systematic transfer of recurring tasks to a centralized service unit (IAASB, 2022).

2.2. Determinants of audit outsourcing and location choice

Audit outsourcing decisions can be understood through two complementary perspectives. Transaction cost economics suggests that firms compare the expected benefits of transferring activities with the costs of coordination, monitoring, and control (Williamson, 1985). Outsourcing is therefore more attractive when tasks can be standardized, specified, and reviewed at a reasonable cost. Conversely, activities involving high uncertainty, client-specific knowledge, or substantial professional judgment may generate greater coordination costs and require stronger oversight.

The resource-based view provides a complementary explanation. Audit firms may transfer activities to access specialized skills, increase operational capacity, and concentrate local resources on complex or higher risk areas (Barney, 1991). Outsourcing can therefore support both cost efficiency and capability development. These advantages depend, however, on whether the receiving unit possesses the technical competence and contextual knowledge required to perform the assigned work.

Process characteristics play a central role in the decision. Routine and recurring procedures are generally easier to transfer than tasks requiring frequent interaction with the client or extensive professional judgment. Nevertheless, the gradual development of expertise within service centers may allow them to perform more complex activities. The scope of outsourcing can therefore evolve as experience, trust, and coordination mechanisms develop between the originating and receiving teams (Canning et al., 2022).

Location choice is also multidimensional. Cost differences remain relevant, but firms must also consider the availability of qualified professionals, time-zone compatibility, language, institutional conditions, technological infrastructure, data protection requirements, and geographical accessibility. Gerbl et al. (2015) show that domestic, nearshore, and offshore choices result from the interaction between firm characteristics, process characteristics, and location-specific factors.

Taken together, transaction cost economics and the resource-based view suggest that a nearshore location should be assessed through its overall contribution rather than labour-cost differences alone. From a transaction cost perspective, savings from transferring standardized tasks may be offset by the costs of communicating client-specific knowledge, supervising remote work, resolving misunderstandings, and reworking deliverables (Williamson, 1985). Temporal and linguistic proximity may reduce some of these costs compared with distant offshoring, but this remains an empirical question in auditing (Gerbl et al., 2015). From a resource-based perspective, benefits also depend on whether the receiving unit's expertise becomes integrated into the engagement team's capabilities, rather than remaining confined to isolated routine tasks (Barney, 1991).

2.3. Analytical dimensions of audit outsourcing

Audit quality is a multidimensional concept shaped by the interaction of inputs, processes, organizational conditions, and outcomes (Francis, 2011; Knechel et al., 2013). International quality management standards similarly emphasize that audit firms must establish systems adapted to the nature and circumstances of their engagements, while engagement teams remain responsible for proactively managing quality (IAASB, 2020a, 2020b).

This review uses organizational quality as an analytical lens. It refers to the capacity of an audit delivery arrangement to support reliable task execution, effective coordination, appropriate

supervision, timely communication, and continuous professional learning. These dimensions are particularly relevant when activities are divided between local and remote teams.

Outsourcing may improve organizational quality by increasing capacity, supporting standardization, and allowing local auditors to focus on complex areas. It may also weaken quality when transferred tasks become disconnected from client-specific knowledge or when communication and supervision are insufficient. Its consequences should therefore be assessed through the organizational mechanisms connecting the originating and receiving teams.

3. Methodology

3.1. Review Design

This study adopts a systematic literature review to identify, evaluate, and synthesize research on outsourcing in auditing. This method was selected because the literature covers different organizational arrangements, research designs, and outcome measures that require a transparent and structured synthesis (Snyder, 2019).

The review process was guided by PRISMA 2020, which supports the transparent reporting of study identification, screening, eligibility assessment, and final inclusion (Page et al., 2021a, 2021b). The protocol was structured around the research questions presented in the introduction and defined the information sources, search terms, eligibility criteria, selection process, and data extraction procedures.

The selected studies use qualitative, experimental, survey-based, and archival methods. A narrative and thematic synthesis was consequently used to identify recurring findings, differences across studies, and the organizational conditions associated with audit outsourcing.

3.2. Information sources and search strategy

The literature search was conducted in Scopus and Web of Science. The search covered peer-reviewed journal articles published in English or French between 2010 and 2026.

Two complementary search queries were applied (Table 1). The first combined audit-related terms with keywords referring to outsourcing, offshoring, nearshoring, shared service centres and distributed audit teams. The second combined terms related to group and component auditors with concepts of geographical distribution, cross-border work, coordination and supervision.

Table 1. Search Strategies Applied in Scopus and Web of Science

Database	Query	Search field	Exact search string
Scopus	Main query	TITLE-ABS-KEY	TITLE-ABS-KEY((auditor* OR "external audit*" OR "financial statement audit*" OR "audit engagement*" OR "audit firm*") AND (outsourc* OR offshor* OR nearshor* OR "shared service cent*" OR "shared services cent*" OR "audit delivery cent*" OR "global delivery cent*" OR "global resource cent*" OR "service delivery cent*" OR "distributed audit*"))
	Complementary query	TITLE-ABS-KEY	TITLE-ABS-KEY(("component auditor*" OR "group audit*") AND (geograph* OR "cross-border" OR international OR distribut* OR coordinat* OR supervis*))
Web of Science	Main query	Topic (TS)	TS=((auditor* OR "external audit*" OR "financial statement audit*" OR "audit engagement*" OR "audit firm*") AND (outsourc* OR offshor* OR nearshor* OR "shared service cent*" OR "shared services cent*" OR "audit delivery cent*" OR "global delivery cent*" OR "global resource cent*" OR "service delivery cent*" OR "distributed audit*"))
	Complementary query	Topic (TS)	TS=((("component auditor*" OR "group audit*") AND (geograph* OR "cross-border" OR international OR distribut* OR coordinat* OR supervis*))

Source : Authors' own elaboration

3.3. Eligibility Criteria

Eligibility criteria were defined before the screening process in accordance with PRISMA 2020 (Page et al., 2021a). Studies were selected according to their publication characteristics, audit context and direct relevance to the research topic. Both empirical and conceptual articles were considered. The inclusion and exclusion criteria are summarized in Table 2.

Table 2. Inclusion and exclusion criteria

Criteria	Inclusion criteria	Exclusion criteria
Publication type	Articles published in peer-reviewed academic journals	Conference papers, book chapters, dissertations, professional reports and working papers
Publication period	Studies published between 2010 and 2026	Studies published before 2010
Language	Publications written in English or French	Publications written in other languages
Audit context	Studies directly related to external auditing	Studies focusing exclusively on internal audit, accounting, taxation or consulting

Source : Authors' own elaboration

3.4. Study selection process

The database searches identified 288 records, including 122 from Scopus and 166 from Web of Science. After removing 107 duplicates, 181 records were screened on the basis of their titles and abstracts. Of these, 154 were excluded because they did not meet the eligibility criteria. The remaining 27 publications were assessed in detail, leading to the exclusion of eight additional studies. The final corpus therefore comprised 19 studies included in the thematic synthesis. The complete selection process is presented in Figure 1.

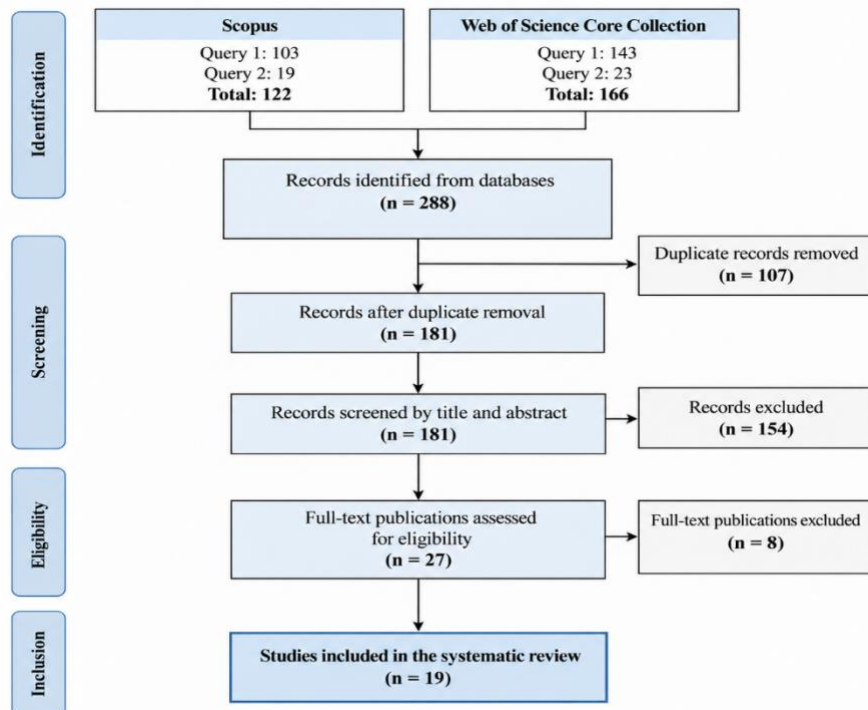


Figure 1. PRISMA 2020 Flow Diagram of the Study Selection Process

Source: Authors' own elaboration

Data from the 19 included studies were extracted. The recorded information covered bibliographic characteristics, research context, methodological approach, organizational configuration, mechanisms examined, main findings and research gaps. The studies were then compared through a thematic synthesis to identify recurring patterns, differences and relationships across the literature (Braun & Clarke, 2006; Snyder, 2019). The extraction dimensions are summarized in Table 3.

Table 3. Data Extraction and Coding Framework

Analytical category	Information extracted
Bibliographic profile	Authors, publication year, journal and article title
Methodology	Research design, data sources and analytical approach
Research context	Country, audit setting and type of audit firm
Organizational configuration	Outsourcing, offshoring, nearshoring, shared service centre or distributed audit team
Organizational mechanisms	Coordination, communication, supervision, governance and knowledge transfer
Reported outcomes	Efficiency, audit quality, professional judgment and team functioning
Research gaps	Limitations and directions for future research

Source: Authors' own elaboration.

4. Results

4.1. Descriptive profile of the included studies

The included studies span different research designs, geographical settings, and audit arrangements. Sherwood (2025) uses proprietary engagement-level data from U.S. Big Four firms to examine associations between shared service centre use, audit hours, fees, and audit quality indicators. Aschauer and Quick (2024) draw on 25 semi-structured interviews conducted across seven European countries to examine how such centres are implemented. Proell et al. (2024) combine a survey of 69 senior auditors with experiments and interviews to investigate upward communication in distributed teams. These approaches capture different dimensions of audit work: archival data identify engagement-level associations, interviews illuminate organizational processes, and surveys and experiments examine perceptions and individual responses. Moreover, studies of component auditors concern group-audit arrangements that differ from the recurring transfer of tasks to a service centre. Their relevance to intranetwork nearshoring should therefore be assessed cautiously, rather than assumed from findings on offshoring or distributed group audit teams.

4.2. Offshoring and shared service centres in international audit firms

The thematic analysis shows that the literature primarily examines offshoring, shared service centres and affiliated offshore entities rather than nearshoring. These arrangements generally involve transferring audit activities to specialized units within the same firm or international network. They therefore represent a geographical and organizational redistribution of audit work rather than conventional outsourcing to an independent provider.

The studies identify both operational benefits and organizational challenges. Shared service centres can support specialization, standardization and more efficient resource allocation (Aschauer & Quick, 2024). Sherwood (2025) finds that greater offshore SSC involvement is associated with fewer audit hours and lower fees, without evidence of lower audit quality. However, geographical fragmentation increases coordination, supervision and knowledge-transfer requirements. Local auditors may need to complete or reperform offshore work, while the creation of formal interface roles does not always eliminate boundaries between onshore and offshore teams (Downey, 2018; Canning et al., 2022).

These findings illuminate different parts of the efficiency trade-off. Sherwood's (2025) engagement level analysis identifies associations with audit hours and fees, whereas Canning et al.'s (2022) qualitative study reveals the work required to coordinate teams across organizational boundaries. From a transaction cost perspective, gains from reallocating audit tasks must therefore be considered alongside the costs of coordination, review, and potential rework. Lower audit fees do not, by themselves, establish higher profitability for audit firms. From a resource-based perspective, the expertise developed within a shared service centre is most valuable when it can be shared with and used by the local engagement teams (Barney, 1991).

Stakeholder perceptions provide a more cautious perspective. Aschauer et al. (2025) find that SSC involvement can reduce perceived audit quality, particularly when complex tasks are transferred, although the location of the centre alone has no significant effect. Overall, the consequences of offshoring depend less on geographical transfer itself than on task allocation, interface quality and the governance mechanisms connecting the participating units.

4.3. Proximity and coordination in distributed audit teams

The reviewed studies indicate that geographical distance affects audit work mainly through coordination, communication, and knowledge sharing mechanisms. In global group audits,

difficulties increase with client complexity and the dispersion of component teams, while shared experience and knowledge between auditors help mitigate these challenges (Downey & Bedard, 2019). Similarly, Burke et al. (2020) show that adverse audit outcomes are associated less with the mere use of foreign component auditors than with their level of involvement, competence, and the geographical and institutional barriers surrounding their work. Hanes (2013) further shows that geographically distributed audit work raises questions of communication, knowledge sharing, work design, and team identity.

Proximity nevertheless produces more complex effects than a simple opposition between co-located and distributed teams. Proell et al. (2024) find that distributed team members identify less strongly with their teams and experience greater difficulty determining when and how to raise audit issues. However, scheduled meetings and individual interactions can facilitate upward communication. Kuselias et al. (2023) further show that distributed auditors on temporary assignments may be less influenced by supervisors' client-favourable preferences than co-located auditors, whereas this advantage diminishes when assignments are continuous.

These studies examine different behavioural outcomes. Proell et al. (2024) investigate auditors' willingness to raise issues through a survey, experiments, and interviews, whereas Kuselias et al. (2023) experimentally examine staff judgments under temporary and continuing assignments. Neither study directly measures the overall quality of a nearshore audit engagement. Interpreted through transaction cost economics, difficulties in escalating issues may increase the effort required to identify and resolve problems across locations. From a resource-based perspective, repeated interaction may help teams develop shared knowledge and coordination capabilities, although continuing assignments may also increase distributed staff's susceptibility to supervisory influence. Nearshoring should therefore be examined through its communication and working arrangements, rather than geographical proximity alone.

4.4. Supervision, responsibility, and audit quality

The distribution of audit work does not remove the group auditor's responsibility for the overall engagement. Effective supervision requires an appropriate assessment of component level risks, clear instructions, and sufficient review of the work performed (Graham et al., 2018). Krishnan and Li (2023) find some evidence that the use of referred-to auditors under divided responsibility arrangements is associated with lower audit quality and efficiency, particularly when they audit consolidated subsidiaries.

The competence and organizational affiliation of component auditors also influence outcomes. Adams and Zhou (2024) associate the involvement of inexperienced component auditors with greater internal information asymmetry and lower capital allocation efficiency. Asare et al. (2025) further show that belonging to the same audit network does not automatically ensure higher decision quality. Their results indicate that the effects of perspective taking instructions differ between affiliated and unaffiliated component auditors.

Evidence on component auditors is mixed: Dee et al. (2015) report lower audit quality for U.S. issuers first disclosing other audit participants, whereas Sun et al. (2025) find improved group-audit quality in China. These findings concern group audits and should not be directly generalized to nearshore service centres.

These studies concern group audits involving component auditors, rather than the recurring transfer of tasks to an intranetwork shared service centre. Their relevance to nearshoring is therefore indirect. In particular, Adams and Zhou (2024) examine information asymmetry and capital allocation within audited multinational corporations, not the financial performance of audit firms. Interpreted through transaction cost economics, dispersed responsibilities and client-specific information may increase monitoring and review requirements. From a resource-based perspective, effective collaboration depends on auditors' expertise and the sharing of knowledge with the engagement team, common network membership alone cannot guarantee decision quality (Asare et al., 2025). Whether these mechanisms operate similarly in nearshore service centres remains to be tested.

4.5. Human capital and governance implications

Offshoring also changes auditors' professional development. Popova and Wright (2019) show that novice auditors' learning depends on the type and sequence of tasks they perform. Transferring routine procedures may therefore reduce opportunities to acquire foundational experience while requiring junior auditors to review work they have not previously performed.

Cultural differences must be interpreted in light of the population studied. Dickey et al. (2022) compare accounting students in the United States and India using a measure of trait professional skepticism, they do not observe practicing auditors in offshore service centres or measure engagement outcomes. Their findings on evidential skepticism, presumptive doubt, and self-reliance therefore cannot be generalized directly to audit team performance or to other cross-border settings. Rather than treating nationality as a proxy for professional competence, future

research should examine how training, shared audit methods, and day-to-day interactions shape professional judgment in distributed teams.

Finally, Dickins and Daugherty (2012) emphasize the need for audit committees and senior management to understand the risks and benefits of offshore audit arrangements. From a nearshoring perspective, performance should consequently be assessed through staff development, knowledge retention, professional integration, and governance transparency, rather than through cost reduction alone.

5. Discussion

5.1. Integrated interpretation of the findings

The findings do not support a uniformly positive or negative relationship between the geographical distribution of audit work and audit outcomes. Shared service centres can promote specialization and standardization, but these benefits remain dependent on task design and organizational integration (Aschauer & Quick, 2024).

From a transaction cost perspective, transferring standardized procedures may reduce engagement effort, while client-specific knowledge increases the importance of instructions, supervision, and review across organizational boundaries (Sherwood, 2025; Canning et al., 2022). Temporal and linguistic proximity might ease some of these exchanges in a nearshore setting, although the reviewed studies do not directly estimate this effect. From a resource-based perspective, expertise within a service centre becomes an organizational capability when knowledge and learning circulate between remote staff and the engagement team. Findings on novice auditors' learning and distributed team members' willingness to speak up identify conditions that may support or constrain this process (Popova & Wright, 2019; Proell et al., 2024). This is a theoretical interpretation of heterogeneous evidence, not a direct estimate of nearshoring's effects.

Nearshoring is a specific form of distributed audit work that may provide access to specialized resources while offering greater temporal or linguistic proximity than some distant offshore arrangements. These forms of proximity do not, by themselves, guarantee effective coordination or institutional and professional compatibility. Because the reviewed studies rarely examine nearshore arrangements directly, findings on distant offshoring should be interpreted cautiously in this context, particularly where task allocation, supervision, and team integration differ. This qualification underpins the research gap developed in the following section.

5.2. A multidimensional research gap in audit nearshoring

The review reveals a major conceptual gap. Nearshoring is rarely distinguished from outsourcing, traditional offshoring, shared service centres, and the use of foreign component auditors. Consequently, the literature does not provide a clear framework for examining audit activities transferred to a nearby country within the same international network.

A second gap is geographical and institutional. The reviewed studies concentrate largely on U.S. group audits and distant offshore arrangements, leaving nearshore corridors insufficiently examined. Geographical or linguistic closeness does not necessarily imply comparable professional education, qualifications, application of auditing standards, regulatory oversight, or working practices. Differences in these conditions may require additional training and review, whereas compatible practices may facilitate knowledge sharing and coordination. Aschauer and Quick (2024) examine shared service centre implementation through an institutional lens, but do not test whether nearshore corridors differ from distant offshoring in these respects. Future research should therefore investigate how formal requirements and professional practices interact with proximity and network affiliation.

A third gap concerns the outcomes studied. Existing research primarily examines audit quality, fees, communication, professional judgment, and individual performance (Proell et al., 2024; Popova & Wright, 2019). Broader organizational outcomes, including productivity, knowledge retention, employee development, process reliability, and coordination capacity, remain insufficiently investigated.

Finally, the literature provides limited longitudinal and comparative evidence. Nearshore arrangements require implementation, learning, and stabilization periods, meaning that their organizational consequences may only become observable over time. Future studies should therefore examine how these effects develop across different countries, audit firms, tasks, and stages of implementation.

The identified research gap is thus conceptual, contextual, organizational, and methodological. The central question is no longer whether distributed audit work is inherently beneficial or harmful, but under which conditions nearshore configurations can generate sustainable organizational and audit quality outcomes.

5.3. Future Research Agenda

Future research should move beyond the traditional distinction between co-located and offshore audit work. It should examine nearshoring as a specific organizational configuration shaped by geographical proximity, network integration, task characteristics, and governance mechanisms as detailed in Table 4.

Table 4. Research agenda for audit nearshoring

Research dimension	Proposed research question	Recommended approach
Conceptual	How does nearshoring differ from traditional offshoring and component-auditor arrangements?	Comparative conceptual studies
Geographical	How does proximity influence coordination and audit quality in nearshore configurations?	Cross-country comparative studies
Institutional and professional	How do professional training, the application of auditing standards, and shared working practices shape coordination and supervision across nearshore audit teams?	Comparative multi-site case studies and interviews with teams at both locations
Organizational	How does nearshoring affect productivity, learning, knowledge retention, and process reliability?	Longitudinal and mixed-method studies
Governance	Which supervision, communication, and review mechanisms support nearshore audit quality?	Multilevel surveys, experiments, and case studies
Temporal	How do the effects of nearshoring evolve after implementation?	Longitudinal panel studies

Source: Authors' own elaboration.

Morocco provides a particularly relevant setting for this research agenda because of its geographical, linguistic, and temporal proximity to French-speaking European markets. Future studies could compare audit firms using Moroccan nearshore units with firms relying on distant offshore centres or entirely local teams. Longitudinal designs are especially important because organizational effects may only emerge after periods of implementation, learning, and process stabilization.

6. Conclusion

This systematic literature review examined how the geographical distribution of audit activities affects coordination, supervision, human capital, and audit outcomes. The findings show that distributed audit work can support specialization and efficiency, but its effects depend on communication, staff competence, task allocation, network relationships, and governance mechanisms. Viewed through transaction cost economics and the resource-based view, these

findings suggest that potential efficiency gains must be considered alongside coordination costs and the development of shared professional capabilities, although these mechanisms remain untested in nearshore audit settings (Williamson, 1985; Barney, 1991).

Nearshoring remains insufficiently examined as a distinct organizational configuration. None of the 19 included studies directly investigates the transfer of audit activities to Morocco within international networks serving French-speaking markets. This absence represents an important research opportunity.

This review nevertheless has limitations. It is based on studies identified through Scopus and Web of Science using predefined search equations and a specific publication period. Moreover, the limited and heterogeneous corpus restricts direct comparisons between locations, organizational arrangements, and outcome measures.

Future research should use longitudinal and comparative designs to examine how the effects of nearshoring develop after implementation and process stabilization. Particular attention should be given to Morocco and to broader organizational outcomes, including productivity, professional development, knowledge retention, coordination capacity, and audit quality.

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