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Finance And Accounting Outsourcing: Three Studies Related To The Ethical And Economic Dimensions Of Accounting Outsourcing (<https://stars.library.ucf.edu/cgi/viewcontent.cgi?article=4138&context=etd>)

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Keywords

Accounting, Offshoring

Abstract

This dissertation evaluates the economic and ethical considerations underlying the outsourcing of professional services such as finance and accounting. The dissertation is comprised of three separate, but related studies. The first study explores the adequacy of the disclosure rules recommended in the revised ethics rulings regarding disclosure of outsourcing relationships and the resulting ethical and economic repercussions for both, the AICPA members and their clients. The second study analyzes the disclosure rules recommended in the AICPA ethics rulings regarding disclosure of outsourcing relationships from an ethical standpoint. The third study adopts the perspective of the third party service provider. The third study analyzes the factors that provide a competitive advantage to leading service providers in accounting outsourcing markets in India. Taken together, these studies address issues that have not been addressed previously in accounting literature and will advance our understanding of a fast-growing phenomenon, the outsourcing of accounting services. Finance and accounting outsourcing may strongly influence the choice of future organizational form and structure thus making it important to develop an early understanding of this industry.

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Advisor

Roberts, Robin

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