

Thesis 1

The restoration of social trust has become necessary because of the quality assurance system surpassing external quality control developed - for the protection of the profession - within the frames of the globalisation measures taking place in the regulation of auditing, and because of the unification steps already implemented in accounting regulations and the corporate and auditing scandals that occurred in the world economy.

Thesis 2

The development of a unified reporting system relating to the small- and medium-sized economic players in the European Union has been impeded by the different ways of defining small- and medium-sized businesses in the individual member states. After the unification of the categories the international financial reporting standards relating to small and medium entrepreneurs – IFRS for SMEs – and the methodology guides based on international auditing standards would be greatly supporting the competitiveness of small- and medium-sized enterprises.

Thesis 3

The quality management model developed in the field of auditing was initially stuck at the level of quality control. As a result of the recent changes in legal regulations, the quality management elements with a focus on the regulation of the auditing organisations' internal processes and on the prevention of faults have appeared first. In the future the strengthening of a quality assurance attitude aimed first and foremost at the harmonisation and coordination of all the activities of an auditing organisation can be expected.