

A proposed framework to the Professional Dimensions of Audit Quality in Egypt in light of Audit Quality Framework issued by IAASB

**Shehata ElSayed Shehata¹, Professor of Accounting and Auditing, Faculty of
commerce, Alexandria University**

**Fadaly, S. Dina², Assistant professor, Arab Academy for Science & technology,
College of Management.**

Abstract

Given the importance of the professional implications of the general framework issued by the IAASB in 2013, a need for further analysis of the most important dimensions of the audit quality as suggested by the IAASB emerged. This research attempted to recognize the audit quality dimensions proposed by the general framework, in order to be able to identify the main determinants of audit quality proposed by the framework from three different perspectives; the audit firm perspective, the client perspective, and the professional practicing environment perspective. Afterwards the research aimed to tailor a similar framework that suits the Egyptian environment by identifying the professional dimensions of audit quality in Egypt based on both; the literature point of view and the general framework of 2013 suggestions. A descriptive type of research is conducted, relying on secondary data, and a qualitative analysis took place to end up with a suggested framework for the Egyptian context along with a direction to the most important research areas in the field of audit quality in Egypt now and in the future.

¹ Professor of accounting and auditing and vice dean of faculty of Commerce for post graduate studies- Alexandria University

² Assistant professor of Accounting and finance and head of post graduate department, Arab Academy for Science & Technology & Maritime Transport