



Faculty of Commerce
Accounting Department

Summary for an Accounting Master Thesis Titled

**A proposed Approach for The Application of
Managerial Auditor Specialization for The Purpose of
Improving Auditing of Efficiency and Effectiveness
Exploratory Study**

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ملخص البحث باللغة الإنجليزية

In light of the need of the financial community for information on the efficiency and effectiveness of managerial performance, and the insufficiency of financial reports on the disclosure of information on efficiency and effectiveness, The role of Managerial Auditor has been demonstrated by expressing his technical opinion on the efficiency of the management in exploiting available resources and their effectiveness in achieving the planned objectives.

And with the orientation towards specialization in the practice of auditing profession and the difference of knowledge and technical methods necessary for each activity, The Managerial auditor deals with many aspects of activity of a different nature, which requires him to have the ability to understand the nature of each activity.

Thus, with different and varied nature of the activities of the projects (commercial, industrial, service), the nature of the scope of the managerial audit is different, The policy, objectives, plans and decisions differ from one activity to another, reflecting how important it is for the managerial auditor to be specialized, perhaps more than what is required in the financial auditor. So specialization of Managerial auditor requires the availability of basic and necessary standards and requirements related to the managerial auditor and qualifications and levels of professional performance.

Therefore, the research aims to propose an approach for the application of managerial auditor specialization in order to improve auditing of efficiency and effectiveness.

To achieve this objective, the researcher explored ,studied and analyzed the status of auditing of efficiency and effectiveness in the Egyptian environment and the requirements for its activation and improvement through a set of ingredients and props, then the specialization

of the managerial auditor and its motives, and its impact on improving auditing of efficiency and effectiveness, And access to the proposed approach to activate this specialization and test the hypotheses of research and based on the proposed approach, Which are:

- 1- Auditing of efficiency and effectiveness in Egypt shall be applied under different names that correspond to the purpose.
- 2- Auditing of efficiency and effectiveness need to a set of elements and props necessary to activate and improve in the Egyptian environment.
- 3- Activation of the auditing of efficiency and effectiveness needs to the specialization of the managerial auditor.
- 4- The proposed approach to the specialization of managerial auditor is appropriate for application and contributes to improved auditing of efficiency and effectiveness.

The research concluded to a number of results including the following:

- 1- The auditing of efficiency and effectiveness require a set of ingredients necessary to activate its role in light of its importance and in light of insufficient attention in Egypt.
- 2- The specialization of managerial auditor can be activated through attention to the levels of adequate qualification (scientifically, practically, technically, administratively and behavioral) of the managerial auditor, and existence of managerial auditing Standards that determine the levels of professional performance of the managerial auditor.
- 3- The exploratory study reached the validity of the four research hypotheses.

In the light of the previous results, the research recommends some of recommendations with the mechanisms to achieve them and these recommendations are as follows:

- 1- Increase the interest to achieve the requirements of the professional qualification of the managerial auditor to fulfill his responsibility towards the report on the efficiency and effectiveness of managerial performance.
- 2- Increasing the interest in studies dealing with the specialization in the field of managerial auditing in general, and specialization in particular industries in order to achieve the greatest benefit from its advantages.
- 3- Issuing a standard for the specialization in auditing in general and managerial auditing in particular, and issuing the necessary instructions and recommendations that clarify the content of the specialization, and its importance, how it is applied and the necessary ingredients for its application.
- 4- Developing Egyptian Auditing Standards to conform to the nature of managerial auditing or issuing standards or guidelines for management audit.
- 5- Issuing of a professional certificate for the exercise of managerial auditing, Or development of the scientific content of the Certified Management Accountant certificate, and introduce of programs to review efficiency and effectiveness within the scientific content of the certificate.
- 6- The application of the proposed approach of specialization of the managerial auditor for its contribution to improving the auditing of efficiency and effectiveness.