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DIFFERENCES AND SIMILARITIES OF TQM AND AC-QD-MODEL**Abstract:**

Particularly through the financial- and economic crisis, a frequent discussion about the public task of an auditor and their audit quality arises. A productive discussion of audit quality requires a common understanding of audit quality, which can be obtained only with difficulty, given the complexity. To date, neither a no consensus on a definition nor a general approach could be developed which can depict this complex structure comprehensively. Therefor the author examines the Total Quality Management system, short TQM, according to its effectiveness in small- and medium sized auditing companies. But as the profession of auditors is a very specific one and in order to fulfill all the expectations of the different receivers of audit services, all legal and professional requirements as well as one's own expectations, a model for audit quality has to be developed, that is very broad. For this reason, the author developed a "new model of quality development of auditing companies", named the AuditCompanies-QualityDevelopment-Model (AC-QD-Model). In order to examine the differences between TQM and the author's model and to show the distinction between it, both quality models will be compared in this paper. At the end, a detail recommendation for the usage of the quality models can be given and outlined.

Keywords:

audit quality, TQM, AC-QD-Model