Preface to the *Myanmar* Standards on Quality Control, Auditing, Review, Other Assurance and Related Services

1. Code of Ethics for Professional Accountants
2. Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements
4. MSA 200 Objective and General Principles Governing an Audit of Financial Statements
5. MSA 210 Terms of Audit Engagements
6. MSA 220 Quality Control for Audits of Historical Financial Information
7. MSA 230 Audit Documentation
8. MSA 240 The Auditor’s Responsibility to Consider Fraud in an Audit of Financial Statements
9. MSA 250 Consideration of Laws and Regulations in an Audit of Financial Statements
10. MSA 260 Communication of Audit Matters with Those Charged with Governance
11. MSA 300 Planning an Audit of Financial Statements
12. MSA 315 Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement
13. MSA 320 Audit Materiality
14. MSA 330 The Auditor’s Procedures in Response to Assessed Risks
15. MSA 402 Audit Considerations Relating to Entities Using Service Organizations
16. MSA 500 Audit Evidence
17. MSA 591 Audit Evidence—Additional Considerations for Specific Items
18. MSA505 External Confirmations
19. MSA 510 Initial Engagements—Opening Balances
21. MSA 520 Analytical Procedures
22. MSA 530 Audit Sampling and Other Means of Testing
23. MSA 540 Audit of Accounting Estimates
24. MSA 545 Auditing Fair Value Measurements and Disclosures
25. MSA 550 Related Parties
26. MSA 560 Subsequent Events
27. MSA 570 Going Concern
28. MSA 580 Management Representations
29. MSA 600 Using the Work of Another Auditor
30. MSA 610 Considering the Work of Internal Auditing
31. MSA 620 Using the Work of an Expert
32. MSA 700 The Independent Auditor’s Report on a Complete Set of General Purpose Financial Statements
33. MSA 701 Modifications to the Independent Auditor’s Report
34. MSA 710 Comparatives
35. MSA 720 Other Information in Documents Containing Audited Financial Statements
36. MSA 800 The Independent Auditor’s Report on Special Purpose Audit Engagements