

- Competence of Accountants
- Management of Audit Firms
- Auditing Methodologies
- Viewpoints of Third Parties
- Corporate Governance of Audit Clients
- Standards and Practical Guidances
 - Accounting Standards
 - Auditing Standards (including Quality Control Standards for Audits, and Standards to Address Risks of Fraud in an Audit)
 - Standards for Management Assessment and Audit Concerning Internal Control over Financial Reporting
- Others