

**[ PRC BOARD OF ACCOUNTANCY RESOLUTION NO.  
131, S. 2004, December 14, 2004 ]**

**ADOPTION OF THE PHILIPPINE STANDARDS ON AUDITING  
(PSA) 315 - UNDERSTANDING THE ENTITY AND ITS  
ENVIRONMENT AND ASSESSING THE RISKS OF MATERIAL  
MISSTATEMENT**

*Text Available at Office of the National Administrative Register, U.P. Law Complex,  
Diliman, Quezon City.*

Adopted: 14 Dec. 2004



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