

List of Abbreviations

AAPOC	Accounting and Audit Profession(Organizing) Council
CESR	Committee of European Securities Regulators
CPA	Certified Public Accountant
CPAAOB	CPA and Auditing Oversight Board
EC	European Commission
ED	Exposure Draft
EFRAG	European Financial Reporting Advisory Group
E.U.	European Union
FAS	Financial Accounting Standard
FASB	Financial Accounting Standards Board (USA)
FSF	Financial Stability Forum
GAAP	Generally Accepted Accounting Principles
IAASB	International Auditing and Assurance Standards Board
IASB	International Accounting Standards Board
IASC	International Accounting Standards Committee
IFAC	International Federation of Accountants
IFRIC	International Financial Reporting Interpretations Committee
IFRS	International Financial Reporting Standards
IMF	International Monetary Fund
IOSCO	International Organization of Securities Commission
ISA	International Standards on Auditing
NASDAQ	National Association of Securities dealers Exchange (USA)
NPAE	Non-Publicly Accountable Entity (Formerly SME)
PCAOB	Public Company Accounting Oversight Board(United States)
OECD	Organization of Economic Cooperation Development
PCAOB	Public Company Accounting Oversight Board
SAC	Standards Advisory Council
SEC	Securities and Exchange Commission (USA)

SME	Small and Medium Entity
SSAP	Statement of Standard Accounting Practice (UK)
SOX	Sarbanes-Oxley Act 2002
UNCTAD	United Nations Conference on Trade and Development