



# **INTERNATIONAL ACCOUNTING and REPORTING ISSUES**



## **2018 Review**







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## ABBREVIATIONS

|               |   |
|---------------|---|
| <b>AASB</b>   | Australian Accounting Standards Board   |
| <b>ACCA</b>   | Association of Chartered Certified Accountants  |
| <b>ACRA</b>   | Accounting and Corporate Regulatory Authority   |
| <b>ADT</b>    | Accounting Development Tool   |
| <b>AICPA</b>  | American Institute of Certified Public Accountants  |
| <b>ASAF</b>   | Accounting Standards Advisory Forum   |
| <b>CFO</b>    | Chief Financial Officer   |
| <b>CFR</b>    | United States Code of Federal Regulations   |
| <b>EEG</b>    | Emerging Economies Group  |
| <b>ESMA</b>   | European Securities and Markets Authority   |
| <b>FASB</b>   | Financial Accounting Standards Board  |
| <b>FSB</b>    | Financial Stability Board   |
| <b>FSMA</b>   | Financial Services and Markets Authority  |
| <b>GAAP</b>   | Generally Accepted Accounting Principles  |
| <b>GFSM</b>   | Government Finance Statistics Manual  |
| <b>GPFR</b>   | General Purpose Financial Reports   |
| <b>GRAP</b>   | Generally Recognized Accounting Practices   |
| <b>IAS</b>    | International Accounting Standards  |
| <b>IASB</b>   | International Accounting Standards Board  |
| <b>IFAC</b>   | International Federation of Accountants   |
| <b>IFRS</b>   | International Financial Reporting Standards   |
| <b>IMF</b>    | International Monetary Fund   |
| <b>IPSAS</b>  | International Public Sector Accounting Standards  |
| <b>IPSASB</b> | International Public Sector Accounting Standards Board  |
| <b>ISAR</b>   | Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting |
| <b>OECD</b>   | Organization for Economic Cooperation and Development   |
| <b>PCAOB</b>  | Public Company Accounting Oversight Board   |

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