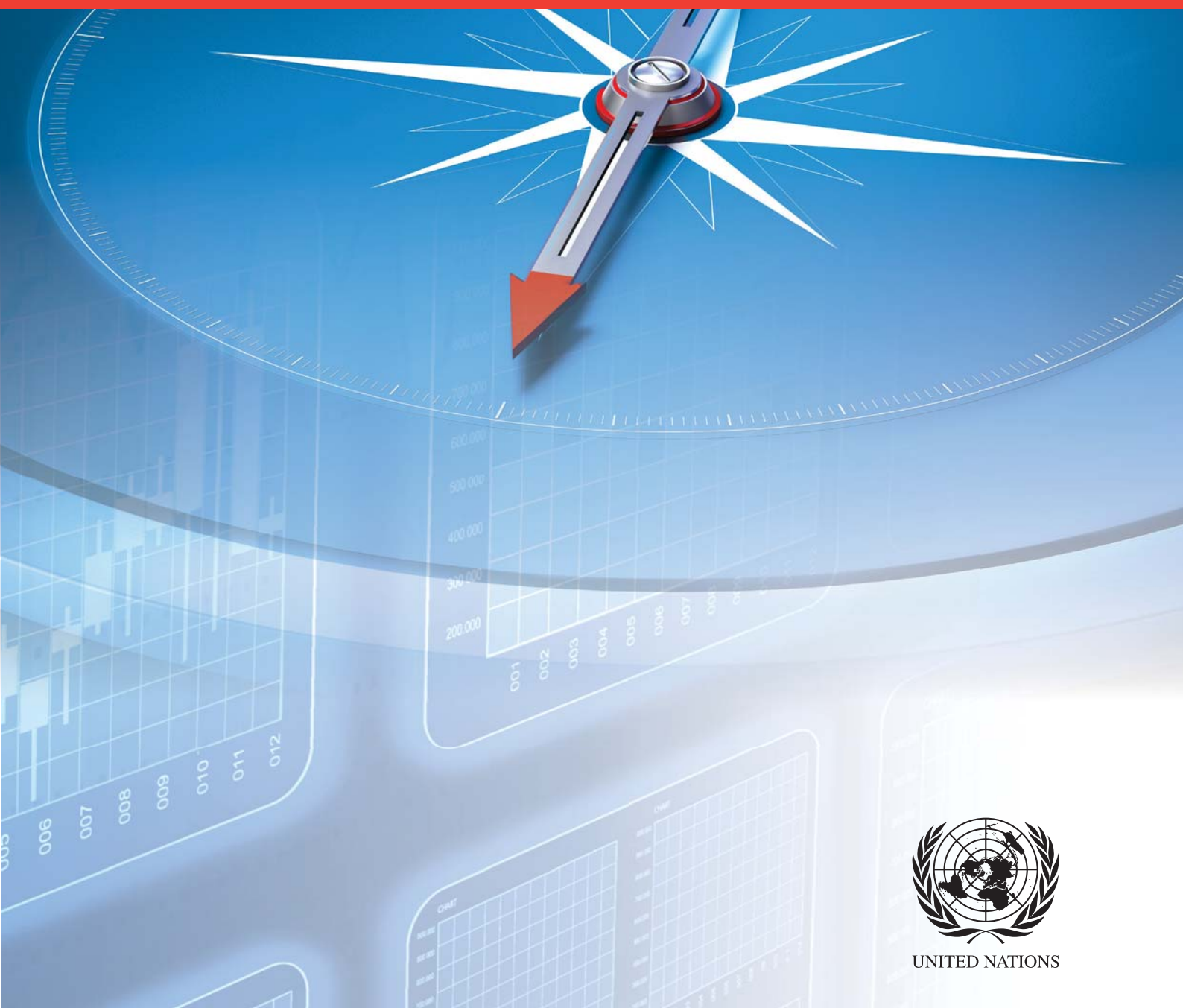




# **Monitoring of Compliance and Enforcement for High-quality Corporate Reporting:**

# **Guidance on Good Practices**







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## MAIN ABBREVIATIONS

ACCA	Association of Chartered Certified Accountants
ACRA	Accounting and Corporate Regulatory Authority (Singapore)
ADT	Accounting Development Tool
APAK	Auditor Oversight Commission
AQR	audit quality review
ASIC	Australian Securities and Investments Commission
CALDB	Companies Auditors and Liquidators Disciplinary Board
CPAB	Canadian Public Accountability Board
CPD	continuing professional development
COSO	Committee of Sponsoring Organizations of the Treadway Commission
ESMA	European Securities and Markets Authority
FCA	Financial Conduct Authority (United Kingdom)
FEE	Federation of European Accountants
FRC	Financial Reporting Council (United Kingdom)
FREP	Financial Reporting Enforcement Panel (Germany)
IAASB	International Auditing and Assurance Standards Board
IAESB	International Accounting Education Standards Board
IAS	International Accounting Standards
IASB	International Accounting Standards Board
ICAEW	Institute of Chartered Accountants of England and Wales
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IFIAR	International Forum of Independent Audit Regulators
IFRS	International Financial Reporting Standards
IMF	International Monetary Fund
IOSCO	International Organization of Securities Commissions
ISAR	Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting
ISO	International Organization for Standardization
ISQC	International Standard on Quality Control
MCE	monitoring of compliance and enforcement
PAAR	Public Accountants and Auditors Act (Zimbabwe)

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