ABBREVIATIONS

- AAA – American Accounting Association
- AARF – Australian Accounting Research Foundation
- AASB – Australian Accounting Standard Board
- AIA – American Institute of Accountants
- AICPA – American Institute of Certified Public Accountants
- APB – Accounting Principle Board
- AS – Accounting Standard
- ASB – Accounting Standard Board
- ASC- Accounting Standards Committee
- ASSC – Accounting Standard Steering Committee
- BPE – Bureau of Public Enterprises
- BSE – Bombay Stock Exchange
- C&AG – Comptroller and Auditor General
- CAP – Committee on Accounting Procedures
- CARO – Companies (Auditor’s Report) Order
- CII – Confederation of Indian Industry
- CLB – Company Law Board
- CODM – Chief Operating Decision Maker
- CSRC – Corporate Social Responsibility Committee
- DPE – Department of Public Enterprises
- FASB – Financial Accounting Standard Board
- FRS – Financial Reporting Standard
- GAAP – Generally Accepted Accounting Principles
- IAS – International Accounting Standard
- IASB – International Accounting Standard Board
- IASC – International Accounting Standard Committee
- IBA – Indian Banking Association
- ICAA – Institute of Chartered Accountants in Australia
- ICAEW – Institute of Chartered Accountants in England and Wales
- ICAI – Institute of Chartered Accountants of India
• ICAI – Institute of Cost Accountants of India
• ICSI – Institute of Company Secretaries of India
• ICWAI – Institute of Cost & Works Accountants of India
• IFAC – International Federation of Accountants
• IFRIC – International Financial Reporting Interpretations Committee
• IFRS – International Financial Reporting Standard
• Ind AS – Indian Accounting Standard
• IRDA – Insurance Regulatory and Development Authority
• MCA – Ministry of Corporate Affairs
• NACAS – National Advisory Committee on Accounting Standards
• NASDAQ – National Association of Securities Dealers Automated Quotations
• NBFC – Non-Banking Financial Company
• NFRA – National Financial Reporting Authority
• NSE – National Stock Exchange
• NYSE – New York Stock Exchange
• PSCF – Parliamentary Standing Committee on Finance
• RBI – Reserve Bank of India
• ROI – Return on Investment
• SAC – Standard Advisory Council
• SEBI – Securities and Exchange Board of India
• SEC – Securities and Exchange Commission
• SFAC – Statement of Financial Accounting Concepts
• SFAS – Statement of Financial Accounting Standard
• SIC – Standing Interpretations Committee
• SSAP – Statements of Standard Accounting Practices
• US GAAP – United States Generally Accepted Accounting Principles