

ABBREVIATIONS

AAA	:	American Accounting Association
AARF	:	Australian Accounting Research Foundation
AAS	:	Audit Assurance Standard
AGM	:	Annual General Meeting
AICPA	:	American Institute of Certified Public Accountants
ASB	:	Accounting Standards Board
ASCPA	:	Australian Society of Certified Practicing Accountants
ASR	:	Accounting Series Release
CACA	:	Chartered Association of Certified Accountants
CEF	:	Chief Executive Officer
CICA	:	The Canadian Institute of Chartered Accountants
COSO	:	Committee of Sponsoring Organizations
CPA	:	Certified Public Accountants
DTI	:	Department of Trade and Industry
EFAA	:	The European Federation of Accountants and Auditors
FASB	:	Financial Accounting Standards Board
GAAPs	:	Generally Accepted accounting Principles
IAA	:	Iranian Accounting Association
IACPA	:	Iranian association of Certified Public Accountants
IAPC	:	International Auditing Practice Committee
ICAA	:	Institute of Chartered Accountants in Australia
ICAE&W	:	Institute of Chartered Accountants in England and Wales
ICAI	:	Institute of Chartered Accountants in Ireland
IFAC	:	International Federation of Accountant
ISA	:	International Standard on Auditing
ISB	:	Independence Standards Board
ISCPA	:	Iranian Society of Certified Public Accountants
MAS	:	Management Advisory Services
NAS	:	Non-audit Services
PCAOB	:	Public Companies Accounting Oversight Board
SASs	:	Statements of Auditing standards
SEC	:	Securities Exchange Commission
SOX	:	Sarbanes-Oxely Act
TSE	:	Tehran Stock Exchange