ABBREVIATIONS:

AAA American Accounting Association.
AICPA American Institute of Certified Public Accountants.
APB Accounting Principles Board.
ASC Accounting Standard Committee.
CCA Current Cost Accounting.
COSA Cost of Sales Adjustment.
CICA Canadian Institute of Chartered Accountants.
COCOA Continuously Contemporary Accounting.
CBDT Central Board of Direct taxes.
ED Exposure Draft.
FASB Financial Accounting Standard Board.
GPPA General Purchasing Power Accounting.
HCFS Historical Cost Financial Statements.
ICAI Institute of Chartered Accountants of India.
ICWAI Institute of Cost and Works Accountants of India.
ICAEW Institute of Chartered Accountants of England and Wales.
IAS International Accounting Standard.
IASC International Accounting Standard Committee.
MWCA Monetary Working Capital Adjustment.
PLC Price Level Changes.
PLAFS Price Level Adjusted Financial Statement.
PVA Present Value Accounting.
RCA Replacement Cost Accounting.
ROI Return on Investment.