

List of Abbreviations

ACRA	Accounting and Corporate Regulatory Authority [Singapore]
AICPA	American Institute of Certified Public Accountants [US]
ASBJ	Accounting Standards Board of Japan [Japan] 4 times
ASEAN	Association of Southeast Asian Nations
BDASC	Brunei Darussalam Accounting Standards Committee 4 times
CA	Chartered Accountant
CPA	Certified Public Accountant
DTI	Department of Trade Industry [Philippines]
EU	European Union
FRF for SMEs	Financial Reporting Framework for Small- and Medium-Sized Entities [US]
FRS	Financial Reporting Standard [UK]
FRSSE	Financial Reporting Standard for Small Entities [UK]
GAAP	Generally Accepted Accounting Principles
HCA	Historical Cost of Accounting 4 times
IAI	Ikatan Akuntan Indonesia/Indonesian Accountants Association
IAS	International Accounting Standards
IASB	International Accounting Standards Board
IFRS	International Financial Reporting Standards
IFRS for SMEs	IFRS for Small- and Medium-Sized Entities
J-GAAP	Japanese Generally Accepted Accounting Principles [Japan]
K-GAAP	Korean Corporate Accounting Standard
KAI/KASB	Korean Accounting Institute/Korean Accounting Standards Board
K-IFRS	Korea-Adopted International Accounting Standard
LIFO	Last In, First Out
MEF	Ministry of Economy and Finance [Cambodia]
MFRS	Malaysian Financial Reporting Standards
MFRS	Myanmar Financial Reporting Standards
MPERS	Malaysian Private Entities Reporting Standards
PERS	Private Entities Reporting Standards [Malaysia]
PFRS	Philippine Financial Reporting Standard
SEC	Securities and Exchange Commission
SFRS	Singapore Financial Reporting Standards
SFRS-SE	SFRS for Small Entities
SMEA	Small- and Medium-Sized Enterprise Agency [Japan]
SMEs	Small- and medium-sized entities/enterprises
UK	United Kingdom
UK-GAAP	United Kingdom Generally Accepted Accounting Principles
US	United States of America