

Accounting Acronyms

AAA - American Accounting Association
AACSB – American Assembly of Collegiate Schools of Business
ACAP – Advisory Committee on the Auditing Profession (US Treasury Department)
ACCA – Association of Chartered Certified Accountants
ACAT – Accreditation Council for Accountancy and Taxation (NSA affiliated)
ADA - Americans with Disabilities Act
AG - Attorney General
AICPA - American Institute of Certified Public Accountants
ALD – NASBA’s US Accountancy Licensee Database
ALL – Accountancy Licensing Library
ASB – AICPA Auditing Standards Board
ATT – Authorization to test (for Uniform CPA Examination)
AUG – Auditing and Attestation (section of Uniform CPA Examination)
BEC – Business Environment and Concepts (section of the Uniform CPA Examination)
BOA - Board of Accountancy
BOD - Board of Directors
BOE - AICPA's Board of Examiners
BRP – AICPA/FAF/NASBA Blue Ribbon Panel on Standard Setting for Private Companies
CA - Chartered Accountant
CAC – Compliance Assurance Committee
CAI – Chartered Accountants Ireland (formerly Institute of Chartered Accountants in Ireland)
CAQ – Center for Audit Quality
CBT - Computer-based testing
CGA – Certified General Accountants Association of Canada
CICA - Canadian Institute of Chartered Accountants
CLEAR - Council on Licensure, Enforcement and Regulation
CLEC – CPA Licensing Examinations Committee (formerly NASBA Examinations Committee)
CPAES - NASBA's CPA Examinations Services division
CPC- Contador Publico Certificado (Mexican equivalent to CPA)
CPE - Continuing professional education
CPT – Center for the Public Trust
CSG – Contract Steering Group (NASBA/AICPA/Prometric CBT examination contract)
ED - Exposure draft or executive director
EITF – Emerging Issues Task Force
ERB - CPA Examination Review Board
FAF – Financial Accounting Foundation
FAR – Financial Accounting and Reporting (section of the Uniform CPA Examination)
FASB - Financial Accounting Standards Board
FEI - Financial Executives International
FIAR – Forum for International Accounting Regulators
FRC – Financial Reporting Council (independent regulator in United Kingdom)
FTC – Federal Trade Commission
GAAP – Generally Accepted Accounting Principles
GAAS – Generally Accepted Auditing Standards
GAGAS – Generally Accepted Government Auditing Standards
GAO - Government Accountability Office
GATS - General Agreement on Trade in Services
HKICPA – Hong Kong Institute of Certified Public Accountants

IAASB – International Auditing and Assurance Standards Board
IASB – International Accounting Standards Board
ICAA - Institute of Chartered Accountants in Australia
ICGN – International Corporate Governance Network
IESBA – International Ethics Standards Board for Accountants
IFAC - International Federation of Accountants
IFRS – International Financial Reporting Standards (prior to 2002 referred to as IAS)
IFIAR – International Forum of Independent Audit Regulators (IFAC affiliated)
IG - Inspector General
IMCP – Instituto Mexicano de Contadores Públicos
IOSCO – International Organization of Securities Commissions
IPSB – Independent Professional Supervisory Board
IRS – Internal Revenue Service
IQAB - NASBA/AICPA International Qualifications Appraisal Board
IQEX - International Uniform Certified Public Accountant Qualification Examination
LPA - Licensed Public Accountant
MRA - Mutual recognition agreement
NABA – National Association of Black Accountants
NAFTA - North American Free Trade Agreement
NASBA - National Association of State Boards of Accountancy
NCCPAP - National Council of CPA Practitioners
NCD – National Candidate Database
NQAS - NASBA National Qualification Appraisal Service
NSA - National Society of Accountants
NTS – Notice to schedule (for Uniform CPA Examination)
NZICA – New Zealand Institute of Chartered Accountants
PCS - Professional Credential Services, Inc. (a NASBA subsidiary)
PA - Public Accountant
PEEC - AICPA Professional Ethics Executive Committee
PCAOB - Public Company Accounting Oversight Board
PIOB – Public Interest Oversight Board (IFAC body)
PMRA – Professional Mutual Recognition Agreement (variation of MRA)
POB – United Kingdom’s Public Oversight Board
PR – Peer Review (as well as Puerto Rico)
PRB – Peer Review Board
QAS - Quality Assurance Service (associated with the NASBA CPE Registry)
REG – Regulation (section of the Uniform CPA Examination)
SAC – Selection Advisory Committee
SAS - Statements on Auditing Standards
SBR - *State Board Report* (NASBA's monthly newsletter)
SEC - Securities and Exchange Commission
SFAS – State Facilitated Access System (AICPA Peer Review transparency initiative)
SOX - Sarbanes-Oxley Act of 2002 (also called “Sarbox”)
SQCS - Statements on Quality Control Standards
SSAE - Statements on Standards for Attestation Engagements
SSARS - Statements on Standards for Accounting and Review Services
TAC - The Accountants Coalition (E&Y, PWC, D&T, KPMG, GT)
UAA - Uniform Accountancy Act
USTR - US Trade Representative
WTO - World Trade Organization
XBRL – Extensible Business Reporting Language