

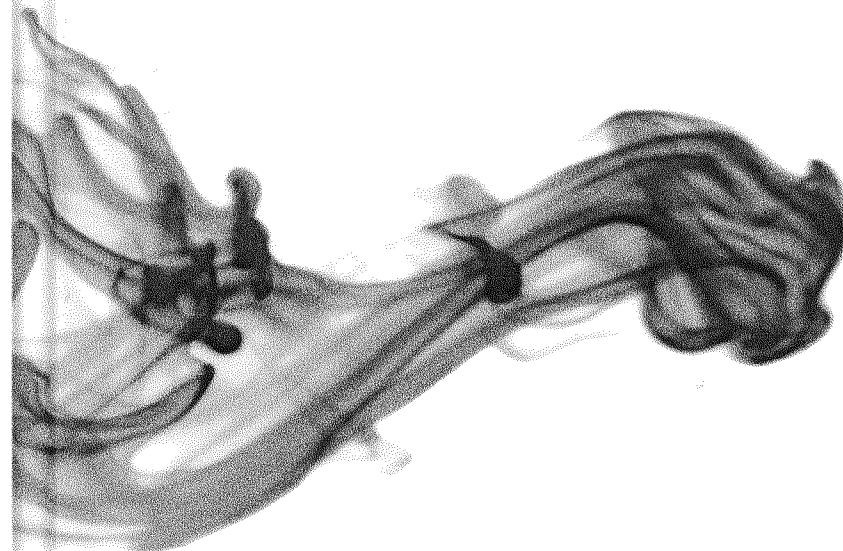
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# *Manual of accounting*

IFRS 2012

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## Abbreviations and terms used

|              |  |
|--------------|--|
| AAPA         | Association of Authorised Public Accountants   |
| ABI          | Association of British Insurers  |
| AC           | Appeal Cases, law reports  |
| Accounts     | financial statements   |
| ADR          | american depositary receipts   |
| AESOP        | all employee share ownership plan  |
| the 1985 Act | the Companies Act 1985 (as amended by the Companies Act 1989)                            |
| the 1989 Act | the Companies Act 1989   |
| the 2006 Act | the Companies Act 2006   |
| ACCA         | Association of Chartered Certified Accountants   |
| ACT          | advance corporation tax  |
| AFS          | available-for-sale   |
| AG           | Application Guidance   |
| AGM          | Annual General Meeting   |
| AIM          | Alternative Investment Market  |
| AIMR         | Alternative Investment Market Rules  |
| AITC         | Association of Investment Trust Companies  |
| All ER       | All England Law Reports  |
| AMPS         | auction market preferred shares  |
| APB          | Auditing Practices Board   |
| APC          | Auditing Practices Committee   |
| App          | Application note of a Financial Reporting Standard                                       |
| App          | Appendix   |
| ARC          | Accounting Regulatory Committee  |
| ARs          | auction rate securities  |
| ASB          | Accounting Standards Board   |
| ASC          | Accounting Standards Committee   |
| BBA          | British Bankers' Association   |
| BC           | Basis for Conclusions (to an accounting standard)  |
| BCLC         | Butterworths Company Law Cases   |
| BERR         | Department for Business, Enterprise and Regulatory Reform (formerly the DTI and now BIS) |
| BIS          | Department for Business, Innovation and Skills (formerly BERR before that DTI)           |
| BNA 1985     | Business Names Act 1985  |
| BOT          | build-operate-transfer   |
| C            | currency unit  |
| CA85         | the Companies Act 1985   |
| CA06         | the Companies Act 2006   |

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2012

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| AGM          | Annual General Meeting   |
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| BNA 1985     | Business Names Act 1985  |
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| <br>         |  |
| C            | currency unit  |
| CA85         | the Companies Act 1985   |
| CA06         | the Companies Act 2006   |
| CA06         |  |

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# ***Illustrative IFRS consolidated financial statements*** for 2011 year ends

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