

Manual of accounting

IFRS 2014 – Volume 1



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Volume two

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International standards

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Abbreviations and terms used

Accounts	financial statements	
ADR	American depositary receipts	
AESOP	all employee share ownership plan	
AFS	available-for-sale	
AG	Application Guidance	
AGM	Annual General Meeting	
AITC	Association of Investment Trust Companies	
AMPS	auction market preferred shares	
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	
AVC	additional voluntary contribution	
BC	Basis for Conclusions (to an accounting standard)	
C	currency unit	
CEO	chief executive officer	
CESR	Committee of European Securities Regulators	
CGU	cash-generating unit	
Chp	Chapter	
chapter (1)	'PricewaterhouseCoopers' Manual of accounting' – chapter (1)	
CIF	cost, insurance, freight	
Cmdnd	Command Paper	
CBO	collateralised bond obligation	
CDO	collateralised debt obligation	
CLO	collateralised loan obligation	
CMO	collateralised mortgage obligation	
CODM	chief operating decision maker	
CPP	current purchasing power	
CSR	corporate social responsibility	
CTD	cumulative translation difference	
CUV	continuing use value	
DCF	discounted cash flow	
the 7th Directive	EC 7th Directive on Company Law	
DP	discussion paper	
DRC	depreciated replacement cost	
DTR	Disclosure rules and transparency rules	
EASDAQ	European Association of Securities Dealers Automated Quotation	
EBIT	earnings before interest and tax	