## **Abbreviations**

AAT Administrative Appeals Tribunal

AASB Australian Accounting Standards Board

ANAO Australian National Audit Office

APRA Australian Prudential Regulation Authority

ASIC Australian Securities and Investments Commission

ASIC Act Australian Securities and Investments Commission Act 2001

ASX Australian Securities Exchange

AUASB Auditing and Assurance Standards Board

CALDB Companies Auditors and Liquidators Disciplinary Board

CAMAC Corporations and Markets Advisory Committee

FRC Financial Reporting Council

IAASB International Auditing and Assurance Standards Board

IASB International Accounting Standards Board

IFRS International Financial Reporting Standards

IPSASB International Public Sector Accounting Standards Board

LTCs Licensed Trustee Companies

SWOT Strengths, Weaknesses, Opportunities and Threats

The Panel Takeovers Panel