

Abbreviations

ACSA	Australian Custodial Services Association
AFSL	Australian Financial Services Licence
AIST	Australian Institute for Superannuation Trustees
APRA	Australian Prudential Regulation Authority
ASIC	Australian Securities and Investments Commission
ASIC Act	<i>Australian Securities and Investments Commission Act 2001</i>
ATO	Australian Taxation Office
AUASB	Auditing and Assurance Standards Board
FOFA	Future of Financial Advice
FPA	Financial Planning Association
FSC	Financial Services Council
IIRC	International Integrated Reporting Council
IR	Integrated reporting
MIS	Managed investment schemes
NTA	Net tangible asset
PJC	Parliamentary Joint Committee
REs	Responsible entities
RG	Regulatory Guide
RSEs	Registrable superannuation entities
SMSF	Self-managed superannuation fund
UK	United Kingdom
US	United States

