

## Abbreviations and acronyms

|                |  |
|----------------|--|
| AACQA          | Australian Aged Care Quality Agency                                      |
| The Act        | <i>Aged Care Act 1997</i>  |
| ACAR           | Aged Care Approvals Round  |
| ACFA           | Aged Care Financing Authority  |
| ACFA Report    | <i>Sixth report on the Funding and Financing of the Aged Care Sector</i> |
| ACFR           | Aged Care Financial Report   |
| ACFPS          | <i>Aged Care Financial Performance Survey</i>                            |
| ACFI           | Aged Care Funding Instrument   |
| ACIA           | Aged Care Industry Association   |
| APCS           | Annual Prudential Compliance Statement                                   |
| AAS            | Australian Accounting Standards  |
| AASB           | Australian Accounting Standards Board                                    |
| ACNC           | Australian Charities and Not-for-profit Commission                       |
| ACCC           | Australian Competition and Consumer Commission                           |
| ACTU           | Australian Council of Trade Unions                                       |
| ANMF           | Australian Nursing and Midwifery Federation                              |
| ASIC           | Australian Securities and Investments Commission                         |
| ASX            | Australian Securities Exchange   |
| ATO            | Australian Taxation Office   |
| CPSA           | Combined Pensioners and Superannuants Association                        |
| CHSP           | Commonwealth Home Support Programme                                      |
| COTA           | COTA Australia   |
| DAP            | Daily Accommodation Payment  |
| The Department | Department of Health   |
| EBITDA         | Earnings Before Interest, Taxes, Depreciation and Amortisation           |
| GPFR           | General Purpose Financial Report   |
| GPFS           | General Purpose Financial Statement                                      |
| GDP            | Gross Domestic Product   |
| HCP            | Home Care Package  |
| IASB           | International Accounting Standards Board                                 |

|                |   |
|----------------|---|
| LASA           | Leading Aged Services Australia   |
| MAAL           | Multinational Anti-Avoidance Law  |
| MEC group      | Multiple entry-point consolidated group   |
| NPBT           | Net Profit Before Tax   |
| NSWNMA         | NSW Nurses and Midwives' Association  |
| OECD           | Organisation for Economic Cooperation and Development                                   |
| p.r.p.a        | per resident per annum  |
| PSI            | Public Services International   |
| QNMU           | Queensland Nurses and Midwives' Union   |
| RAD            | Refundable Accommodation Deposit  |
| ROA            | Return on Assets  |
| SPFS           | Special Purpose Financial Statement   |
| TJN-Aus        | Tax Justice Network-Australia   |
| TJN-Aus Report | <i>Tax avoidance by for profit aged care companies: Profit shifting of public funds</i> |
| TTC            | Tax Transparency Code   |