

List of Abbreviations [CA Inter Audit Notes]		
S No.	Word	Full Form
1	A/R or AR	Audit Report
2	ABCD	Account balance, classes of transactions & Disclosures
3	AD	Audit Documentation
4	a/c	accounts/Accounting
5	amt	amount
6	An Pro	Analytical Procedures
7	BOD	Board of Director
8	BRS	Bank Reconciliation Statement
9	CBS	Core Banking System
10	CIO	Chief Information Officer
11	CIO	Chief Information Security Officer
12	COTs	Class of Transactions
13	CY	Current Year
14	DIM	Design, Implement & Maintain
15	DP	Drawing Power
16	DSR	Direct, Supervise & Review
17	EFTs	Electronic Fund Transfers
18	eg	example
19	engg	engagement
20	EOM	Emphasis of Matter Para
21	EP	engagement partner
22	ESIC	Employees' State Insurance Corporation
23	ET	Engagement Team
24	EQCR	Engagement Quality Control Review(er)
25	FAP	Further Audit Procedures
26	FRF	Financial Reporting Framework
27	FS	Financial Statements
28	GAAP	Generally Accepted Accounting Principles
29	I/A Fn	Internal Audit Function
30	IC	Internal Control
31	ICFR	Internal Control over Financial Reporting
32	ILA	Inherent Limitations of Audit
33	Info	Information
34	intt	interest
35	JEs	Journal Entries
36	KAM	Key Audit Matter
37	L/Cs	Litigations & Claims
38	L/R	Law or Regulation
39	mgt	management

40	MSCS	Multi State Cooperative Society
41	msgs	messages
42	mm	material misstatements
43	MU	Material Uncertainty
44	MURG	Material Uncertainty Related to Going Concern
45	NPA	Non Performing Asset
46	NTE	Nature, Timing & Extent
47	o/s	Outside or outstanding
48	OM	Other matter para
49	P&P	Policies & Procedures
50	PFI	Prospective Financial Information
51	PJ	Professional Judgement
52	PPFS	Preparation & Presentation of Financial Statements
53	PM	Performance Materiality
54	PY	Previous Year
55	RAP	Risk Assessment Procedures
56	RoMM	Risk of Material Misstatement
57	RPTs	Related Party Transactions
58	RRB	Regional Rural Bank
59	SAAE	Sufficient & Appropriate Audit Evidence
60	SAP	Substantive Analytical Procedures
61	SCAs	Statutory Central Auditor
62	SLR	Statutory Liquidity Ratio
63	SOD	Segregation of Duties
64	Spl.	Special
65	stds	standards
66	t/o	turnover
67	TCWG	Those Charged with Governance
68	TOC	Test of Control
69	TOD	Test of Details
70	WR	Written Representation

If u come across any more short form, let me know via DM on Insta or mail to cashubhamkeswani@gmail.com will include that too & share updated sheet 😊

For all Audit Related Updates (Batches/books/RTPs/MTPs etc)

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"Khushi se Padhenge,
Tabhi aage badhenge"