



<b>Short Form</b>	<b>Full Form</b>
SQC	Standard on Quality Control
SA	Standard on Auditing
Mgt	Management
Info	Information
Eg	Examples
EQCR	Engagement Quality Control Review
EP	Engagement Partner
TCWG	Those Charged With Governance
Diff	Difference / Different
B/w	Between
CG	Central Government
NFRA	National Financial Reporting Authority
Co	Companies
QCS	Quality Control System
PRL	Professional, Regulatory & Legal
FS	Financial Statements
ROMM	Risk of Material Misstatements
SAAE	Sufficient & Appropriate Audit Evidence
MM	Material Misstatements
FFR	Fraudulent Financial Reporting
AFRF	Applicable Financial Reporting Framework
FR	Financial Reporting
IC	Internal Control
NTE	Nature, Timing & Extent
A/c	Accounts / Accounting
FFR	Fraudulent Financial Reporting
ACPD	Amounts, Classification, Presentation & Disclosure
RP	Related Party
Docs	Documents
AP	Analytical Procedures
FAP	Further Audit Procedures
RAP	Risk Assessment Procedures
L&R	Laws & Regulations
WR	Written Representations
NOCLAR	Non-Compliance with L&R
IS	Info System
ICS	Internal Control System
GC	Going Concern
KAM	Key Audit Matters
EOM	Emphasis of Matter
OM	Other Matter
Org	Organisation
TOC	Tests of Controls
STD	Scope, Timing & Direction
Imp	Important
SOD	Segregation of Duties
P/L	Profit & Loss A/c

## Short Forms

TOD	Test of Details
FV	Fair Value
AE	Accounting Estimate
BOA	Books of Accounts
IA	Internal Audit/Auditor
EA	External Auditor
IAF	Internal Audit Function
DSR	Direct, Supervise & Review
SFS	Single FS
SEFS	Specific Element of FS
SUMFS	Summary FS
SRS	Standards on Related Services
AUP	Agreed-Upon Procedures
PFI	Prospective Financial Info
SO	Service Organization
SAu	Service Auditor
PFFI	Pro Forma Financial Info
COP	Certificate of Practice
CAiP	CA in practice
B/S	Balance sheet
CFS	Consolidated Financial Statements
C&AG	Comptroller & Auditor General of India
SD	Sustainable Development