

| Short Form | Full Form |
|-------------------|--|
| 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

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|-------|--|
| 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 |