

Acronyms

AAT	Administrative Appeals Tribunal
AFS license	Australian Financial Service License
ALRC	Australian Law Reform Commission
APESB	Australian Professional and Ethical Standards Board
APRA	Australian Prudential Regulation Authority
ASC	Australian Securities Commission
ASIC	Australian Securities and Investments Commission
ATO	Australian Taxation Office
CA	Corporations Act
CALDB	Companies Auditors and Liquidators Disciplinary Board
CPA	Certified Practising Accountants
EDR	external dispute resolution
EU	enforceable undertakings
FTE	full time equivalent
ICCA	Institute of Chartered Accountants of Australia
IDR	internal dispute resolution
IPAA	Insolvency Practitioners Association of Australia
ITSA	Insolvency and Trustee Service Australia
MBA	Master of Business Administration
OFT	Office of Fair Trading
PI	Professional Indemnity
PJC	Parliamentary Joint Committee
VA	voluntary administration

