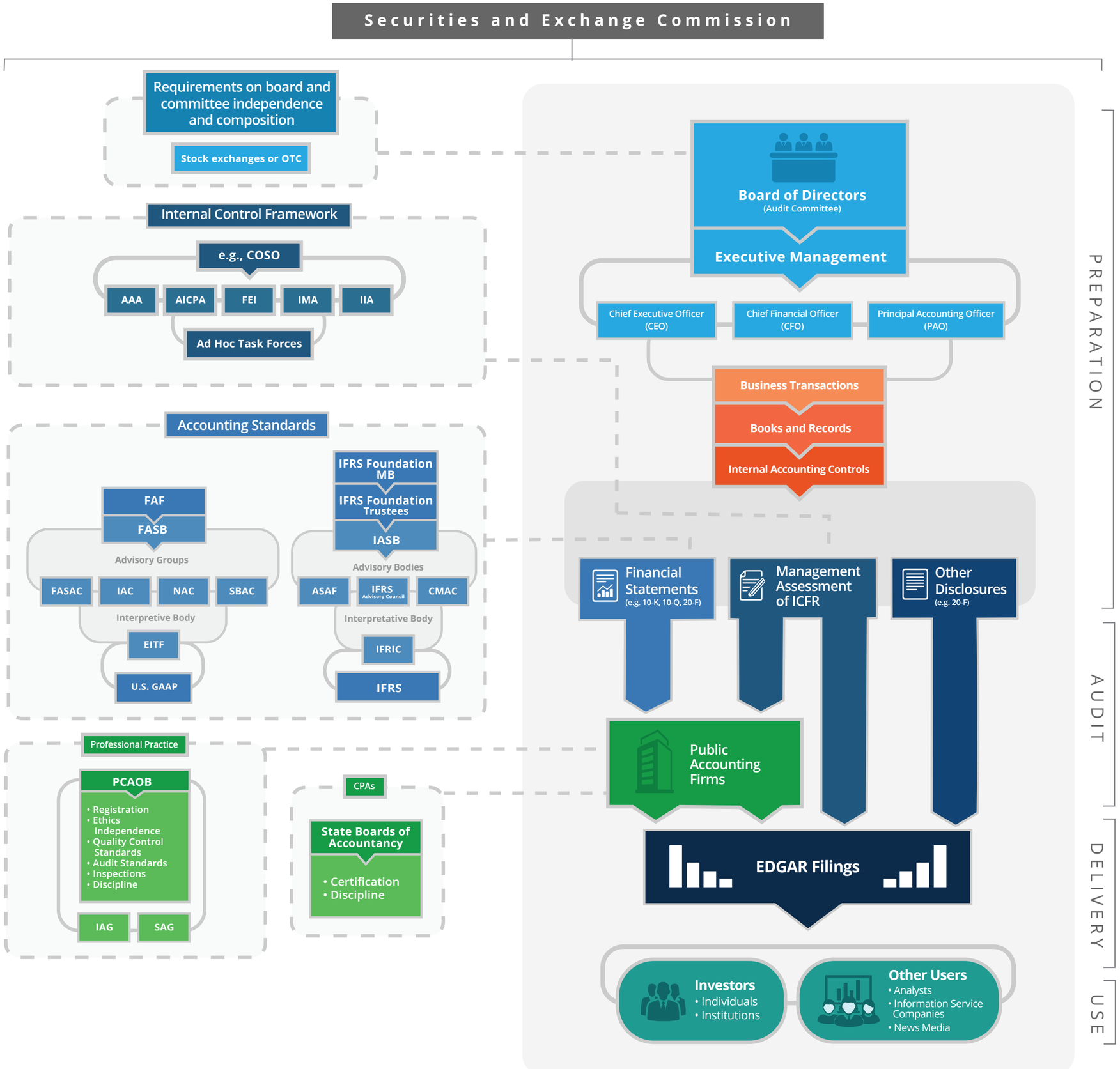
OVERVIEW OF PUBLIC COMPANY
Financial Reporting Process



LEGEND

AAA	American Accounting Association
AICPA	American Institute of Certified Public Accountants
ASAF	Accounting Standards Advisory Forum
COSO	Committee of Sponsoring Organizations
CMAC	Capital Markets Advisory Committee
EITF	Emerging Issues Task Force
FAF	Financial Accounting Foundation
FASAC	Financial Accounting Standards Advisory Council
FASB	Financial Accounting Standards Board
FEI	Financial Executives International
IAC	Investor Advisory Committee
IAG	PCAOB Investor Advisory Group
IASB	International Accounting Standards Board
IFRIC	International Financial Reporting Interpretations Committee
IFRS	Internal Financial Reporting Standards
IFRS Foundation MB	IFRS Foundation Monitoring Board
IIA	The Institute of Internal Auditors
IMA	Institute of Management Accountants
NAC	Not-for-Profit Advisory Committee
PCAOB	Public Company Accounting Oversight Board
SAG	PCAOB Standing Advisory Group
SBAC	Small Business Advisory Committee

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