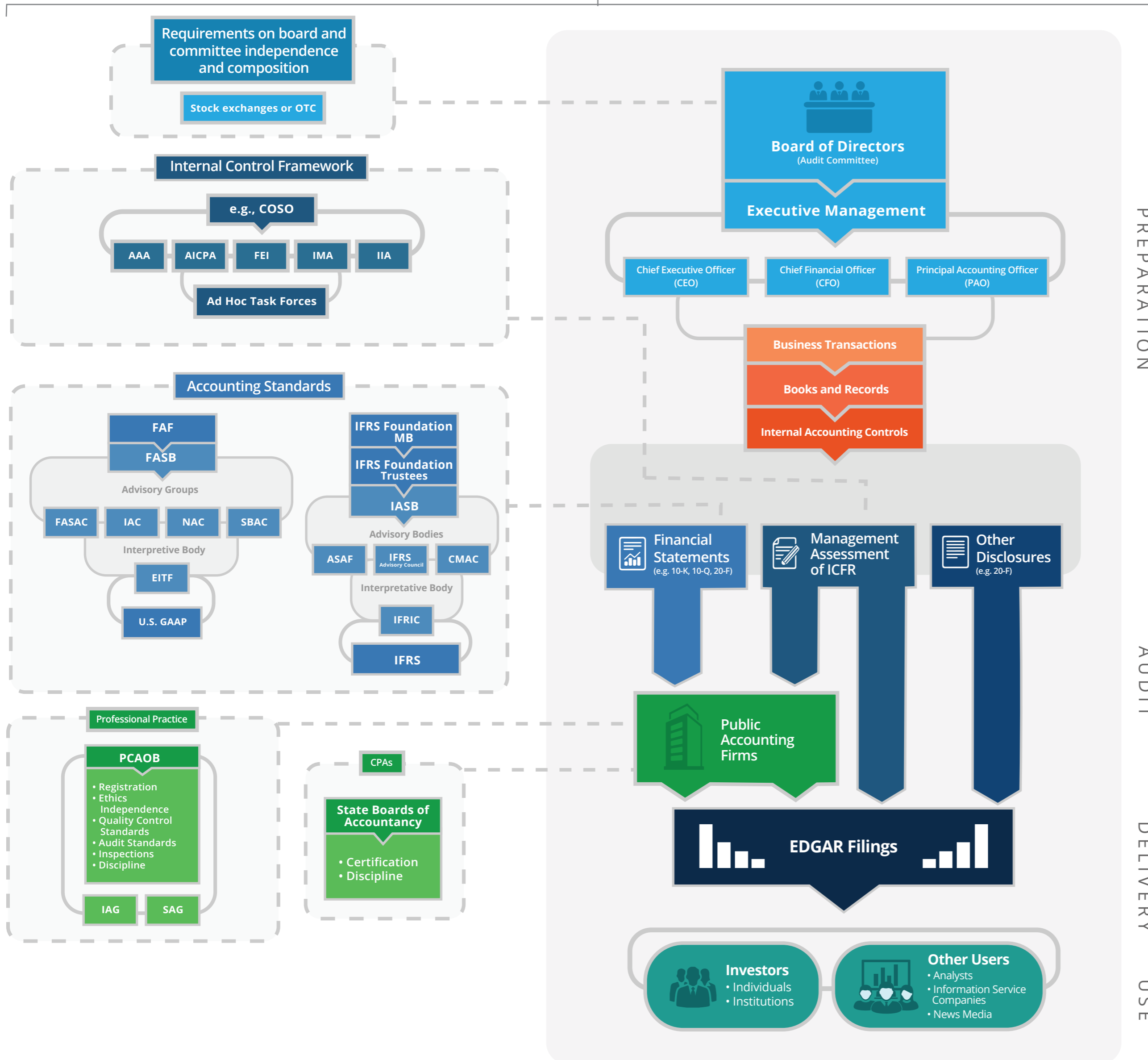


# OVERVIEW OF PUBLIC COMPANY Financial Reporting Process

Securities and Exchange Commission



## LEGEND

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