

## Acronyms

<i>1993 SNA</i>	<i>System of National Accounts 1993</i>
AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions
BCBS	Basel Committee on Banking Supervision
BCPs	Basel Core Principles
BIS	Bank for International Settlements
CFC	Consumption of fixed capital
DQAF	Data Quality Assessment Framework (IMF)
EBIT	Earnings before interest and tax
ECB	European Central Bank
ERGD	Expected Recovery Given Default (BCBS)
FSAP	Financial Sector Assessment Program
FSI	Financial Soundness Indicator
FSIM	Financial Intermediation Services Indirectly Measured
G-10	Group of Ten
GDP	Gross Domestic Product
GNF	Global note facility
HHR	Hui-Heubel Ratio
IAS	International Accounting Standard
IASB	International Accounting Standards Board
IBS	International Banking Statistics (BIS)
IRB	Internal Rating Based approach (BCBS)
IFI	Islamic Financial Institution
IFSB	Islamic Financial Services Board
IMF	International Monetary Fund
ISIC	International Standard Industrial Classification of all Economic Activities
LoC	Letters of credits
<i>MFSM</i>	<i>Monetary and Financial Statistics Manual</i>

NIF	Note issuance facility
NPISHs	Nonprofit institutions serving households
NPLs	Nonperforming loans
ODC	Other Depository Corporations
OFC	Other Financial Corporations
OTC	Over-the-counter
PLS	Profit and loss sharing
RAROC	Risk-adjusted return on capital
ROA	Return on assets
ROE	Return on equity
RUF	Revolving underwriting facility
SDDS	Special Data Dissemination Standard (IMF)
SIR	Spread between the highest and lowest interbank rates
SLDR	Spread between reference lending and deposit rates
SPE	Special Purpose Entity
SPV	Special Purpose Vehicle