

Abbreviations

AAOIFI	Accounting and Auditing Organization for Islamic Financial Institutions
BCBS	Basel Committee on Banking Supervision
BCLP	<i>Bank Loan Classification and Provisioning Practices in Selected Developed and Emerging Countries</i> (Laurin and Majnoni, 2003)
BCPs	Basel Core Principles
BIS	Bank for International Settlements
<i>BPM5</i>	<i>Balance of Payments Manual</i> , fifth edition (IMF, 1993)
CAMELS	Capital adequacy, asset quality, management soundness, earnings and profitability, liquidity, and sensitivity to market risk
CFC	Consumption of fixed capital
CPLG	Basel Core Principles Liaison Group
DQAF	Data Quality Assessment Framework (IMF)
EBIT	Earnings before interest and tax
ECB	European Central Bank
ERGD	Expected recovery given default (BCBS)
EWS	Early warning system
FC	Funds contributed by owners
FSAP	Financial Sector Assessment Program
FSF	Financial Stability Forum
FSI	Financial Soundness Indicator
FSIM	Financial services indirectly measured
G-10	Group of Ten
GDDS	General Data Dissemination System
GDP	Gross domestic product
<i>GFSM</i>	<i>Government Finance Statistics Manual</i> (IMF, 2001a)
GNF	Global note facility
HHR	Hui-Heubel Ratio
IAS	International accounting standard
IASB	International Accounting Standards Board
IBS	International banking statistics (BIS)
IFI	Islamic financial institution
IFRS	International Financial Reporting Standard (IASB)
IFSB	Islamic Financial Services Board
IIF	Institute for International Finance
IMF	International Monetary Fund
IRB	Internal Ratings Based (BCBS)
ISIC	International Standard Industrial Classification of all Economic Activities
LGD	Losses given default
LoCs	Letters of credit
<i>MFSM</i>	<i>Monetary and Financial Statistics Manual</i> (IMF, 2000a)
NIF	Note issuance facility

Abbreviations

NPISHs	Nonprofit institutions serving households
NPLs	Nonperforming loans
ODC	Other depository corporation
OFC	Other financial corporation
OTC	Over-the-counter
PD	Probabilities of default
PLS	Profit and loss sharing
RAROC	Risk-adjusted return on capital
Repo	Repurchase agreement
ROA	Return on assets
ROE	Return on equity
RTGS	Real Time Gross Settlement
RUF	Revolving underwriting facility
SDDS	Special Data Dissemination Standard (IMF)
SDRs	Special drawing rights
SIC	Standard Industrial Classification
SIR	Spread between the highest and lowest interbank rate
SLDR	Spread between reference lending and deposit rates
<i>1993 SNA</i>	<i>System of National Accounts 1993</i> (Commission of the European Communities and others, 1993)
SPE	Special purpose entity
SPV	Special purpose vehicle
WAMU	West African Monetary Union