

## LIST OF ABBREVIATIONS

ACCA	
A.C. W.A	Associate Cost and Works Accountant
BSC	Balanced scorecard
CICA	Canadian Institute of Chartered Accountants
CA (SA)	Chartered accountant (South Africa)
F.C.W.A	Fellow Cost and Works Accountant
GAAP	Generally accepted accounting practice
ICAA	Institute of Chartered Accountants of Australia
ICMA	Institute of Chartered Management Accountants (UK)
IMA	Institute of Management accountants (USA and Canada)
IMAPS	
IT	Information Technology
IFAC	International Federation of Accountants
I.C.W.A	Institute of Cost and Works Accountants
SAICA	South African Institute of Chartered Accountants
UK	United Kingdom
USA	United States Of America