Abbreviations

ASs: Accounting Standards
C A: Chartered Accountant
CBDT: Central Board of Direct Taxes
CT: Corporation Taxes
CMIE: Center for Monitoring the India Economic
DIT: Department of Income Tax
DTEC: Direct Taxes Enquiry Committee
EU: European Union
EFARP: Economic, Financial and Administrative Reform Program
GAAP: Generally Accepted Accounting Practice
GDP: Gross Domestic Production
GNP: Gross National Production
GFD: Gross Fiscal Deficit
GSDP: Gross States Domestic Production
IASs: International Accounting Standards Committee
ICAI: The Institute of Chartered Accountants of India
ITA: Income Tax Act
ITS: Income Tax System
IT*: Income Taxes
NASs: National Accounting Standards
NIPFP: National Institute of Public Finance and Policy
OECD: Organization European Co-operative Development
PAN: Permanent Account Number
PT: Personal Taxes
SPSS: Statistical Package for the Social Sciences
TA: Tax Authority
TIN: Taxpayers Identification Number
TLUs: Taxpayers Large Units
UNDP: Human Development Report
YACPA: Yemen Association of Certified Public Accountants