LIST OF ABBREVIATIONS

ACFE   Association of Certified Fraud Examiners
$      US Dollar
AAA    American Accounting Association
AACSBAmerican Assembly of Collegiate Schools of Business
ACL    Audit Command Language
AECC   American Education Change commission
AICPA  American Institute of Certified Public Accountants
AIS    Accounting Information System
ASOBAC A statement of Basic Auditing Concept
CAATS or Assisted Audit Tools and Techniques
CAATTS CAE   Chief Audit Executive
CBOK   Common Body of Acknowledge
CBT    computer-based training
CBY    Central Bank of Yemen
CEO    Chief Executive Officer
CFIA   Competency Framework for Internal Auditors
CFO    Chief Financial Officer
CGAP   Certified Government Auditing Professional
CIA    Certified Internal Auditor
CICA   Canadian Institute of Chartered Accountants
CIO    Chief Information Officer
CISA   Certified Information System Auditor
COSO   Committee of Sponsoring Organizations of the Treadway Commission
CPA    Certified Public Accountant
CRM    Customer Relationship Management
CSO    Central Statistics Organization
DES    Data Encryption Standard
DOS    denial-of-service
DRDOS  Distributed Reflection DOS
EDI    electronic data interchange
EDP    Electronic Data Processing
EFT    electronic funds transfer
EFTPOS  Electronic Funds Transfer Point of Sale
EHS    electronic hypertext systems
ERP    Enterprise Resource Planning
ERP    Economic Reform Program
eSAC    e-commerce Systems Assurance and Control guidance
FASB   Financial Accounting Standards Board
FEDI   electronic data interchange
GAO    General Accounting Office
GAS    Generalized Audit Software
GDP    Gross Domestic Product
GFOA   Government Finance Officers Association
GoY    Government of Yemen
Gretl  Gnu Regression, Econometrics and Time-series Library
GST    General Sales Tax
HRIS   Human Resources Information System
IA     Internal Audit
IAD    Internal Audit Department
IAF    Internal Audit Function
IAing  Internal Auditing
IAP    Internal Audit Profession
IASB   International Accounting Standards Body
ICAI   Institute of Chartered Accountants of India
ICES   Internal Control Evaluation System
ICS    Internal Control System
ICSS   Internal Control Systems
IDEA   Interactive Data Extraction and Analysis
IFAC   International Federation of Accountants
IFARB  International Financial Accounting Reports Body
IIA Inc Institute of Internal Auditors Incorporated
IIAs   Institute of Internal Auditors
IMF    International Monetary Fund
IS     Information System
ISA     Information System Audit
IT     Information Technology
KMS    Knowledge Management Systems
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>LLP</td>
<td>Bachelor of Law</td>
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<tr>
<td>MBA</td>
<td>Master of Business Administration</td>
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<tr>
<td>MRP</td>
<td>Materials Requirements Planning</td>
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<tr>
<td>OCR</td>
<td>Optimal Character Recognition</td>
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<td>OLAP</td>
<td>Online analytical processing</td>
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<tr>
<td>PC</td>
<td>Personal Computer</td>
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<td>PMR</td>
<td>Prime Minister Resolution</td>
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<td>PPF</td>
<td>Professional Practices Framework</td>
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<td>PSCs</td>
<td>Public Sector Companies</td>
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<tr>
<td>REA</td>
<td>Resources Events and Agents</td>
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<td>RoY</td>
<td>Republic of Yemen</td>
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<tr>
<td>RSA</td>
<td>Rivest-Shamir-Adleman</td>
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<tr>
<td>SAC</td>
<td>Systems Auditability and Control</td>
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<td>SATAN</td>
<td>Security Analysis Tool for Auditing Networks</td>
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<td>SCM</td>
<td>Supply Chain Management</td>
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<td>SEC</td>
<td>Securities Exchange Commission</td>
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<td>SPSS</td>
<td>Statistical Package for the Social Sciences</td>
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<td>UEAS</td>
<td>Unified Enterprise Application Security</td>
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<td>WB</td>
<td>World Bank</td>
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<td>WBT</td>
<td>Web-based training</td>
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<td>XBRL</td>
<td>extensible Business Reporting Language</td>
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<td>YR</td>
<td>Yemeni Rial</td>
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