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LIST OF ABBREVIATIONS

ED	= Exposure Draft
EU	= European Union
FRF	= Financial Reporting Foundation
FRS	= Financial Reporting Standards
GAAP	= Generally Accepted Accounting Principles
IAS	= International Accounting Standards
IASB	= International Accounting Standard Boards
IFAC	= International Federation of Accountants
IFRS	= International Financial Reporting Standards
KMO	= Kaiser-Meyer-Olkin
MASB	= Malaysian Accounting Standard Boards
MICPA	= Malaysian Institute of Certified Public Accountants
MIA	= Malaysian Institute of Accountants
PCA	= Principal Components Analysis
SC	= Securities Commission