

LIST OF ACRONYMS

FS	Financial statements
SB	Supervisory board
COSO	Committee of sponsoring organizations
GMS	General meeting of shareholders
SMEs	Small and medium-sized enterprises
ERM	Enterprises risk management
GBII	Government-Business Integrity Initiative
BOM	Board of management
MC	Members' Council
IC	Internal control
SP	Board of supervisor
IA	Internal audit
CoC	Code of conduct
GD	General director
UNDP	United Nations Development Program
VCCI	Vietnam Chamber of Commerce and Industry