

LIST OF ABBREVIATIONS

| Abbreviations | Name | First usage of terms |
|----------------------|---------------------------|-----------------------------|
| UML | Unified Modeling Language | 14 |
| PHP | Hypertext Preprocessor | 20 |
| RVA | Real Value Added | 32 |
| NVA | Non Value Added | 33 |
| BVA | Business Value Added | 33 |