LIST OF ACRONYMS

HR      Human Resource
HRA     Human Resource Accounting
HRCA    Human Resource Cost Accounting
HRVA    Human Resource Value Accounting
HRV     Human Resource Value
HC      Human Capital
IFRS    International Financial Reporting Standards
AGP     Annual Grade Pay
UGC     University Grants Commission
TA      Transport Allowance
CAS     Career Advancement Scheme
API     Academic Performance Indicators
ICAI    Institute of Chartered Accountants of India
MCA     Ministry of Corporate Affairs
B       Basic
GP      Grade Pay
PV      Present Value
DA      Dearness Allowance
TA      Transportations Allowance
Exp.    Experience
df      Degree of Freedom
<table>
<thead>
<tr>
<th>Amt.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Min.</td>
<td>Minimum</td>
</tr>
<tr>
<td>Yrs.</td>
<td>Years</td>
</tr>
<tr>
<td>Req.</td>
<td>Required</td>
</tr>
</tbody>
</table>