List of Abbreviations used

AARF : Australian Accounting Research Foundation
ASC : Accounting Standard Committee
FASB : Financial Accounting Standard Board
IAS : International Accounting Standard
IASC : Indian Accounting Standard Committee
ICAI : Institute of Chartered Accountants of India
MRTP : Monopolies & Restrictive Trade Practices
NBFC : Non-banking Financial Companies
NWLC : Non-wages Labour Cost
PAT : Profit After Tax
PBDIT : Profit Before Dividend, Interest and Tax
PBDT : Profit Before Dividend and Tax
PBT : Profit Before Tax
Pub. Ltd. : Public Limited
Pvt. Ltd. : Private Limited
R. B. I. : Reserve Bank of India
U. K. : United Kingdom
U. T. : Union Territory