LIST OF ABBREVIATIONS USED

AAIFR : Appellate Authority for Industrial and Financial Reconstruction
BIFR : Board for Industrial and Financial Reconstruction
DTL : Dumraon Textiles Limited
EBIDT : Earning Before Interest, Depreciation and Tax
IASC : International Accounting Standards Committee
ICAI : Institute of Chartered Accountants of India
ICICI : Industrial Credit and Investment Corporation of India
IDBI : Industrial Development Bank of India
IDRA : Industries (Development & Regulation) Act
IFCI : Industrial Financial Corporation of India
IRBI : Industrial Reconstruction Bank of India
IRCI : Industrial Reconstruction Corporation of India
ISIL : Ipitata Sponge Iron Limited
KJL : Kelvin Jute Limited
OA : Operating Agency
RBI : Reserve Bank of India
SAARC : South Asian Association for Regional Co-operation
SBI : State Bank of India
SBL : Shriram Bearings Limited
SICA : Sick Industrial Companies (Special Provisions) Act
SSI Unit : Small Scale Industrial Unit