List of Abbreviations

AICPA - American Institute of Certified Public Accountants (The Accounting Principles Board of the American Institute of Certified Public Accountants)

DFIs - Development Finance Institutions

FASB - Financial Accounting Standards Board

GAAPs - Generally Accepted Accounting Practices

IASB - The International Accounting Standards Board

IASC - International Accounting Standards Committee

ICICI - Industrial Credit and Investment Corporation of India

IDBI - Industrial Development Bank of India

IFCI - Industrial Finance Corporation of India

IFRS - International Financial Reporting Standards

SIDCs - State Industrial Development Corporations

SSIDCs - State Small Industries Development Corporations