LIST OF ABBREVIATIONS

ASC  Accounting Standards Committee
ASR 190  Accounting Series Release 190
AASC  Australian Accounting Standards Committee
AICPA  American Institute of Certified Public Accountants
BHEL  Bharat Heavy Electricals Limited
CV  Current Value
CPP  Current Purchasing Power
CCA  Current Cost Accounting
CRC  Current Replacement Cost
COSA  Cost of Sales Adjustment
COCOA  Continuously Contemporary Accounting
ED-18  Exposure Draft - 18
EV  Economic Value
FASB  Financial Accounting Standards Board
FIFO  First-in-First Out
GIS  Government Information System
GPP  General Purchasing Power
HC  Historic Cost
HIFO  Highest Price in First Out
IASC  International Accounting Standards Committee
ICAEW  Institute of Chartered Accountants in England and Wales
LIFO  Last in First Out
MIS  Management Information System
<table>
<thead>
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<th>Abbreviation</th>
<th>Description</th>
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<tbody>
<tr>
<td>NRV</td>
<td>Net Realisable Value</td>
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<tr>
<td>NIVRA</td>
<td>Nederlands Instituut Van Registeraccountants</td>
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<td>PIS</td>
<td>Public Information System</td>
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<td>PSSAP</td>
<td>Provisional Statement of Standard Accounting Practice</td>
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<td>SEC</td>
<td>Securities and Exchange Commission</td>
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<td>TELCO</td>
<td>Tata Engineering and Locomotive Company Limited</td>
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<tr>
<td>U.K.</td>
<td>United Kingdom</td>
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<tr>
<td>U.S.A.</td>
<td>United States of America</td>
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