

## LIST OF ABBREVIATIONS

Abbreviation	Full Form
ACP	Average Collection Period
AE	Advance Estimates
ALR	Absolute Liquidity Ratio
ANOVA	Analysis of Variances
APP	Average Payment Period
BSE	Bombay Stock Exchange
CA	Current Assets
CAGR	Compounded Annual Growth Rate
CAME	Current Asset Management Efficiency
CANFAR	Current Assets to Net Fixed Assets Ratio
CATAR	Current Assets to Total Assets Ratio
CATR	Current Assets Turnover Ratio
CBBTCAR	Cash and Bank Balance to Current Assets Ratio
CBTR	Cash and Bank Turnover Ratio
CCC	Cash Conversion Cycle
CFC	Current Financing Charge
CFCLLR	Current Financing Charge to Current Liabilities Ratio
CL	Current Liabilities
CLCAR	Current Liabilities to Current Assets Ratio
CLTAR	Current Liabilities to Total Assets Ratio
Comm.	Communication
CR	Current Ratio
CSO	Central Statistical Organization
CTR	Creditors Turnover Ratio
CTSR	Current Assets to Sales Ratio
CV	Coefficient of Variation
DACE	Deposits and Advances from Customers and Employees
DACECLR	Deposits and Advances from Customers and Employees to Current Liabilities Ratio
DER	Debt Equity Ratio
EAT/TA	Earnings After Tax to Total Assets
EBIT	Earnings Before Interest and Tax
EBT/TA	Earnings Before Tax to Total Assets
EBT/NW	Earnings Before Tax to Net Worth
ECB	External Commercial Borrowings
FDI	Foreign Direct Investment
FEE	Foreign Exchange Earnings
FEM	Fixed Effects Model
FFA/TA	Fixed Financial Assets to Total Assets Ratio
FMCG	Fast Moving Consumer Goods
FTA	Foreign Tourist Arrivals
GDP	Gross Domestic Product
GLS	Generalized Least Squares
GOI	Gross Operating Income
ICR	Interest Coverage Ratio
IHP	Inventory Holding Period
ITCAR	Inventory to Current Assets Ratio
<i>* Arranged Alphabetically</i>	

Abbreviation	Full Form
ITeS	Information Technology enabled services
ITR	Inventory Turnover Ratio
LATCAR	Loans and Advances to Current Assets Ratio
LEV	Leverage
LnS	Natural Log of Sales
LnTA	Natural Log of Total Assets
LTD	Long Term Debts
LTDTAR	Long Term Debt to Total Asset Ratio
Misc.	Miscellaneous
MSTCAR	Marketable Securities to Current Assets Ratio
MTCR	Miscellaneous Current Asset Turnover Ratio
NIC	National Industrial Classification
NLB	Net Liquid Balance
NOP	Net Operating Profitability
NPM	Net Profit Margin
NTC	Net Trade Cycle
NWC	Net Working Capital
NWCCAR	Net Working Capital to Current Assets Ratio
OC	Operating Cycle
OCL	Other Current Liabilities
OCLCLR	Other Current Liabilities to Current Liabilities Ratio
OLS	Ordinary Least Squares
OPM	Operating Profit Margin
PBT	Profit Before Tax
PBITM	Profit Before Interest and Tax Margin
PCLR	Provisions to Current Liabilities Ratio
PETCAR	Prepaid Expenses to Current Assets Ratio
PROF	Profitability
PSU	Public Sector Undertakings
QR	Quick Ratio
ROCE	Return on Capital Employed
ROI	Return on Investments
ROTA	Return on Total Assets
RONW	Return on Net Worth
RTCAR	Receivables to Current Assets Ratio
RTR	Receivables Turnover Ratio
SD	Standard Deviation
STBB	Short Term Bank Borrowings
TA	Total Assets
TATR	Total Assets Turnover Ratio
TCCLR	Trade Credit to Current Liabilities Ratio
TD	Total Debts
TDTAR	Total Debt to Total Assets Ratio
WCL	Working Capital Leverage
WCP	Working Capital Policy
WCM	Working Capital Management
WCME	Working Capital Management Efficiency
WCR	Working Capital Requirements
WCTR	Working Capital Turnover Ratio