

LIST OF ABBREVIATIONS USED

AICPA	- American Institute of Certified Public Accountants.
BICP	- Bureau of Industrial Costs and Prices.
CCA	- Current Cost Accounting.
CPC	- Chemicals and Pharmaceuticals Corporation of India - A Subsidiary of State Trading Corporation.
CPP	- Current Purchasing Power
DGTD	- Directorate General of Technical Development.
DPCO	- Drug Price Control Order.
DRR	- Development Rebate Reserve.
EAITBD	- Earnings after Interest and Taxes but before Depreciation.
EPS	- Earnings Per Share
FERA	- Foreign Exchange Regulation Act.
GMP	- Good Manufacturing Practices.
HAL	- Hindustan Antibiotics Limited.
IAR	- Investment Allowance Reserve
IDPL	- Indian Drugs and Pharmaceuticals Limited.
IT.Rules	- Income Tax Rules
MNC	- Multi-National Corporation
M RTP	- Monopolies and Restrictive Trade Practices.
NW	- Net Worth
OGL	- Open General License
OPPI	- Organisation of Pharmaceutical Producers of India.
PUC	- Paid-Up Capital.
QC	- Quality Control
RBI	- Reserve Bank of India
R & D	- Research and Development
SSI	- Small Scale Industries
STC	- State Trading Corporation
UNICEF	- United Nations International Children's Education Fund.
WDV	- Written-Down Value