

List of Abbreviations

ABC	Always Better Control
ACP	Accounts Collection Period
ANOVA	Analysis of Variance
APP	Accounts Payable Period
ASP	Alloy Steel Plant
CCC	Cash Conversion Cycle
CETR	Capital Employed Turnover Ratio
DSO	Days Sales Outstanding
DSP	Durgapur Steel Plant
EOQ	Economic Order Quantity
ER	Efficiency Ratio
FATR	Fixed Assets Turnover Ratio
GH	Games Howell
IA	Industrial Average
IISCO	Indian Iron and Steel Company
ICP	Inventory Conversion Period
JIT	Just-In-Time
JPC	Joint Parliament Committee
ROA	Return on Assets
SA	Sample Average
TATR	Total Assets Turnover Ratio
WCTR	Working Capital Turnover Ratio