

**McGraw-Hill
Dictionary of
Business
Acronyms, Initials,
and Abbreviations**

McGraw-Hill Dictionary of Business Acronyms, Initials, and Abbreviations

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Preface

Fifteen years after I had published the first in a series of five business-oriented dictionaries, I began to see the need for yet another type of dictionary. This time, the proposed book would be a lexicon containing business acronyms, initials, and abbreviations. What had I noticed in my day-to-day life as a business consultant and educator to convince me of the compelling need for such a book?

First of all, everyone knows that in today's business world we are all confronted daily with a variety of common (and not so common) abbreviated terms. Whether these terms are communicated in written or verbal form, confusion can arise, since most of them frequently convey several different meanings. For example, IBM is a three-letter word that is quickly identified throughout the world as initials for International Business Machines. However, these same three letters also stand for the Institute for Burn Medicine, Industrias Biologicas Mexicana (Mexican Biological Industries), intercontinental ballistic missile, and the International Brotherhood of Magicians. And the two-letter words, IB or IM, have a list of several dozen possible spelled-out forms.

An anecdote taken from my own professional life might serve to further highlight the potential trouble that can come about when one of these terms is misinterpreted. As a young college professor, I once had occasion to take a plane trip to Boston in order to attend a professional conference. Seated next to me on the plane was a relentless name-dropper who, during the course of his career as a reporter, claimed to have interviewed JFK (President John F. Kennedy), LBJ (President Lyndon B. Johnson), and so on and so forth! After he had exhausted this line of conversation, the reporter turned to me and asked if I did consulting work. Seeing that my opportunity to speak (and to shine) had at last arrived, I answered by saying that yes, indeed, I

did consulting in Boston for ADL. The reporter was quite impressed to hear that I worked for Arthur D. Little, a first-rate consulting firm. His enthusiasm waned, however, when I corrected his error and informed him that I was a consultant to the Anti-Defamation League!

The story is amusing, but it nicely summarizes the reason I have written this book. Clarity and precision are necessary components of business communications. They will be improved only when we are aware of the many different meanings that have been applied to each acronym, initial, abbreviation, or symbol by the general business community at large. Thus, I have tried to include in this volume as many of the commonly used designations from both the national and international worlds of business and commerce as is possible. When this book is used in conjunction with a business dictionary, the user should be amply equipped to comprehend clearly and communicate effectively.

Lastly, there are a few decisions made in the preparation of this book that the reader should be aware of as he or she begins to use it:

1. Conventional symbols have been used without specific identification, for instance: - (hyphen); / (diagonal); & (ampersand); = (equal sign); * (asterisk).
2. The use of capital, lowercase, or a combination of both capital and lowercase letters for the spelled-out versions of abbreviations or acronyms has never been universally agreed upon. In most cases in this book, I have used the preferred or most commonly used form. When an abbreviation involves the use of proper names, then capital letters are the correct choice. Otherwise, the form of capitalization that is adopted is more a matter of style than of correctness.

Acknowledgments

My library contains hundreds of sources of information that were used to prepare my five earlier dictionaries. These volumes have also been put to use in creating this book. In ad-

dition, both American and foreign agencies have been helpful in providing relevant information. I also received a good deal of assistance from trade associations (who, along with government departments, appear to be in the habit of creating new terms on a daily basis).

To the best of my knowledge, I have not quoted from any other copyrighted source. However, I have acquired much indirect assistance from the authors of numerous books, journal articles, and reference materials. Any attempt to list them here would be impossible.

Betsy Brown and Bill Sabin, my editors at McGraw-Hill, have been enlightened professional supporters of this dictionary. My wife, Ellen, my daughters, Elizabeth and Lauren, and my son-in-law, Robert, continue to be my inspiration. Time away from them, whether it is spent researching an article or struggling with a complex set of acronyms, initials, and abbreviations, is more than compensated for by their affection.

Finally, I acknowledge my reader—the ultimate judge. I continue to seek your critical comments and urge you to bring any errors or suggestions to my attention.

Jerry M. Rosenberg

About the Author

JERRY M. ROSENBERG, Ph.D., is professor at the Graduate School of Management and Department of Business Administration at Rutgers University. He is the author of the *McGraw-Hill Dictionary of Wall Street Acronyms, Initials, and Abbreviations* and the *McGraw-Hill Dictionary of Information Technology and Computer Acronyms, Initials, and Abbreviations*—both just published by McGraw-Hill. Dr. Rosenberg's previous reference works include the *Dictionary of Business and Management*, the *Dictionary of Banking and Financial Services*, the *Dictionary of Computers and Information Processing*, and the *Dictionary of Artificial Intelligence and Robotics*. In addition, Dr. Rosenberg serves as a consultant to the *Oxford English Dictionary* and the *Random House Dictionary*. He is acclaimed "America's foremost business and technical lexicographer."

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Business
Acronyms, Initials,
and Abbreviations**

A

- a:** absent
- absolute
- account
- adder
- ampere
- analog
- angstrom
- argent
- asynchronous
- attribute
- audit
- auditor
- automatic
- A:** America
 - American
 - American Medical Buildings Inc. (ASE)
 - American Oil Company
 - Anchor Line
 - Class "A" or Series "A" (securities)
 - Total Average dollar inventory
- A-1:** First Class
 - First Rate
 - Highest class rating
 - Lloyd's Register indicating a ship's equipment is first rate
- A&A:** Arcade and Attica (railroad)
- AA:** Achievement Age
 - Acting Appointment
 - Active Account
 - Active Assets
 - Administrative Assistant
 - Aerolineas Argentinas (Argentine Airlines)
 - Aluminum Association
 - Aluminum Company of America (NYSE)
 - Always Afloat
 - American Airlines
 - Ann Arbor (railroad)
 - Ansett Airways
 - Arithmetic Average
 - Associate in Accounting
 - Automobile Association
- AAA:** Agricultural Adjustment Administration
- American Academy of Advertising
- American Accounting Association
- American Arbitration Association
- American S&L Association of Florida (NYSE)
- Automobile Association of America
- Standard & Poor's highest quality bond rating
- AAAA:** American Association of Advertising Agencies
- AAAE:** American Association of Airport Executives
- AAAI:** Affiliated Advertising Agencies International
- American Association for Artificial Intelligence
- AAAM:** American Association of Aircraft Manufacturers
- AAAS:** American Association for the Advancement of Science
- AAASM:** Associated African States and Madagascar
- AABM:** Association of American Battery Manufacturers
- AABPDF:** Allied Association of Bleachers, Printers, Dyers, and Finishers

- AABTM:** American Association of
Baggage Traffic Manag-
ers
- AAC:** Anacomp Inc. (NYSE)
Automatic Aperture Control
Automotive Advertisers
Council
Average Annual Cost
- AACCLA:** Association of American
Chambers of Com-
merce in Latin Amer-
ica
- AACE:** American Association of
Cost Engineers
- AACO:** Arab Air Carriers Organi-
zation
- AACP:** American Association of
Commercial Publications
- AACS:** Advanced Automatic Com-
pilation System
- AACSB:** American Assembly (Asso-
ciation) of Collegiate
Schools of Business
- AACT:** American Association of
Commodity Traders
- AAD:** At A Discount
- AADC:** All-Application Digital
Computer
- AADFI:** Association of African De-
velopment Finance Insti-
tutions
- AAE:** American Association of En-
gineers
- AAEE:** American Association of
Electrical Engineers
- AAF:** American Advertising Fed-
eration
American Air Filter Com-
pany
- AAFE:** American Association of
Feed Exporters
- AAFRA:** Association of African Air-
lines
- AAHA:** Awaiting Action of Higher
Authority
- AAICD:** American Association of
Imported Car Dealers
- AAIE:** American Association of In-
dustrial Editors
American Association of In-
dustrial Engineers
- AAII:** American Association of Indi-
vidual Investors
Association for the Advance-
ment of Invention and Inno-
vation
- AAIM:** American Association of In-
dustrial Management
- AAIMS:** An Analytical Information
Management System
- AAIN:** American Association of In-
dustrial Nurses
- AAJ:** Arab Airways
- AAL:** Absolute Assembly Language
Alexander & Alexander Ser-
vices Inc. (NYSE)
American Airlines
- AALA:** American Automotive Leas-
ing Association
- AAIska:** Arctic Alaska Fisheries
Corp. (newspaper)
- AALU:** Association of Advanced
Life Underwriting
- AAMA:** American Apparel Manu-
facturers Association
Architectural Aluminum
Manufacturers Associa-
tion
Automotive Accessories
Manufacturers of Amer-
ica
- AAMGA:** American Association of
Managing General
Agents
- AAMI:** American Association of Ma-
chinery Importers
- AAO:** Authorized Acquisition Objec-
tive
- AAP:** Analyst Assistance Program
Apollo Applications Program
Association of American Pub-
lishers
- AAPA:** Advertising Agency Produc-
tion Association

- American Association of
Port Authorities
- AAPC:** Afro-American Purchasing
Center
- AAR:** AAR Corp. (newspaper)
Against All Risks
Association of American Rail-
roads
- AARC:** Ann Arbor Railroad Com-
pany
- AARR:** Ann Arbor Railroad
- AAS:** Advanced Administrative
System
Associate in Applied Science
Automatic Addressing System
- AASB:** American Association of
Small Business
- AASM:** Association of American
Steel Manufacturers
- AASO:** Association of American
Ship Owners
- AASRC:** American Association of
Small Research Compa-
nies
- AAT:** Association of Accounting
Technicians
- AATCC:** American Association of
Textile Chemists and
Colorists
- AATMS:** Advanced Air Traffic Man-
agement Systems
- AATT:** American Association for
Textile Technology
- AAWPI:** Association of American
Wood Pulp Importers
- AAXICO:** American Air Export and
Import Company
- A&B:** Antofagasta and Bolivia (rail-
road)
- A/B:** Aktiebolaget (joint stock com-
pany) (Swedish)
- AB:** ABI American Businessphones
Inc. (ASE)
Assembly Bill
Keystone Commuter (airline)
- ABA:** American Bakers Association
American Bankers Association
- American Bankers Associa-
tion Number
- American Bar Association
Annual Budget Authorization
Associate in Business Ad-
ministration
- ABAC:** Association of Business and
Administrative Comput-
ing
- ABAJ:** American Bar Association
Journal
- abandt:** abandonment
- ABB:** Akron & Barberton Belt (rail-
road)
- ABBB:** Association of Better Busi-
ness Bureaus
- ABBMM:** Association of British
Brush Machinery Man-
ufacturers
- AB&C:** Atlanta, Birmingham and
Coast (railroad)
- ABC:** Abridged Building Classifica-
tion (for Architects, Build-
ers and Civil Engineers)
America, Britain, Canada
American Broadcasting Com-
pany
Approach By Concept
Associated Builders and Con-
tractors
Audit Bureau of Circulation
- ABCA:** American, British, Cana-
dian, Australian
American Business Commu-
nication Association
- ABCA/UES:** American Business
Communication As-
sociation Unification
of Engineering Stan-
dards
- ABCC:** Association of British
Chambers of Commerce
- ABCM:** Association of Building
Component Manufactur-
ers
- ABCS:** Automatic Base Communi-
cation Systems

- Automatic Broadcast Control System
- ABCW:** American Bakery and Confectionery Workers
- ABD:** ABIOMED Inc. (ASE)
- ABDL:** Automatic Binary Data Link
- ABE:** Association of Business Executives
- ABED:** Acid/Base Electrolyte Disorders
- ABEND:** Abnormal End of Task
- ABES:** Air Breathing Engine System
- ABE:** Association for Broadcast Engineering Standards
- ABET:** Accreditation Board for Engineering and Technology
- ABEX:** American Brake Shoe Company
- ABF:** Airborne Freight Corp. (NYSE)
- ABFM:** Association of Business Forms Manufacturers
- ABG:** American Ship Building Co., The (NYSE)
- ABGSM:** Association of British Generating Set Manufacturers
- ABHM:** Association of British Hardware Manufacturers
- ABI:** ABI American Businessphones Inc. (newspaper)
- AmBrit Inc. (ASE)**
- Abimnd:** ABIOMED Inc. (newspaper)
- Abitibi:** Abitibi-Price Inc. (newspaper)
- ABK:** Alliance Bancorporation (ASE)
- ABktCT:** American Bank of Connecticut (newspaper)
- ABL:** Accepted Batch Listing
- Alameda Belt Line (railroad)**
- American Biltrite Inc. (ASE)**
- ABldM:** American Building Maintenance Industries (newspaper)
- ABLP:** Air Bearing Lift Pad
- ABM:** Advanced Bill of Materials
- American Building Maintenance Industries (NYSE)**
- Associate in Business Management**
- Automated Batch Mixing**
- ABMA:** American Boiler Manufacturers Association
- American Brush Manufacturers Association**
- ABMEX:** Association of British Mining Equipment Exporters
- ABM G:** ABM Gold Corp. (newspaper)
- ABMPS:** Automated Business Mail Processing System
- ABMS:** Automated Batch Manufacturing System
- ABNCO:** American Bank Note Company
- ABNI:** Available But Not Installed
- ABP:** Accounting Principles Board
- American Business Press**
- American Business Products Inc. (NYSE)**
- ABPC:** American Book Publishers' Council
- ABPI:** Association of the British Pharmaceutical Industry
- ABR:** Real Aerovias Brasil (Brazilian airline symbol)
- A&BRC:** Antofagasta and Bolivia Railway Company
- ABRck:** American Barrick Resources Corp. (newspaper)
- ABRL:** Army Ballistic Research Laboratories
- ABRT:** A/B Rederi Transatlantic (Pacific Australia Direct Line)
- ABS:** Albertson's Inc. (NYSE)
- American Boxwood Society**

- American Brake Shoe
American Bureau of Shipping
Automated Bond System
ABSLDR: Absolute Loader
ABSTECH: American Bureau of Shipping Worldwide Technical Services
ABT: Abbott Laboratories (NYSE)
American Board of Trade
AbtLab: Abbott Laboratories (newspaper)
ABU: Asia-Pacific Broadcasting Union (Japan)
ABusPr: American Business Products Inc. (newspaper)
ABW: Advise By Wire
Armada Corp. (NYSE)
ABWA: American Business Women's Association
ABX: American Barrick Resources Corp. (NYSE)
ABY: Abitibi-Price Inc. (NYSE)
ABZ: Arkansas Best Corp. (NYSE)
a/c: account
AC: Account Current
Acoustic Coupler
Actual Count
Active Capital
Adaptive Control
African Coasters (steamship)
Air Canada (airline)
Algoma Central (railroad)
Alliance Capital Management LP (NYSE)
Alternating Current
Ante Christum (before Christ)
Area Code
Assistant Cashier
Associate in Commerce
Automatic Control
ACA: Aircraft Castings Association
American Capital Management & Research Inc. (NYSE)
Association of Chartered Accountants
ACAA: Agricultural Conservation and Adjustment Administration
ACAM: Augmented Content-Addressed Memory
ACAMPS: Automated Communications And Message Processing System
AcapBd: American Capital Bond Fund Inc. (newspaper)
ACapCv: American Capital Convertible Securities Inc. (newspaper)
ACapIn: American Capital Income Trust (newspaper)
ACAPS: Automated Cost And Planning System
ACARD: Advisory Committee on Advanced Research and Development
ACAS: Advisory, Conciliation and Arbitration Service
Association of Casualty Accounts and Statisticians
ACB: Advertising Checking Bureau
American Capital Bond Fund Inc. (NYSE)
Associated Credit Bureaus of America
Association of Customers' Brokers
ACB of A: Associated Credit Bureaus of America
ACBs: Associated Credit Bureaus
ACBS: Accrediting Commission for Business Schools
acc: accept
accepted
account
accumulate
accumulator
ACC: Active Clearance Control
American Capital Corp. (ASE)
Annual Capital Charge

- Average Correlation Coefficients
- ACCA:** Air Charter Carriers Association
Association of Certified and Corporate Accountants
- ACCAP:** Autocoder to COBOL Conversion-Aid Program
- ACCCI:** American Coke and Coal Chemicals Institute
- acce:** acceptance
- ACCEL:** Automated Circuit Card Etching Layout
- ACCESS:** Access Characteristics Estimation System
Architects, Construction and Consulting Engineers, Specialist Service
Argonne Code Center Exchange and Storage System
Automatic Computer-Controlled Electronic Scanning System
- ACCLAIM:** Automated Circuit Card Layout and Implementation
- ACCM:** Association of Competition Car Manufacturers
- ACCR:** Annual Cost of Capital Recovery
- Accrd Int:** Accrued Interest
- accred:** accredited
- acct:** account
accountant
accounting
- accum:** accumulator
- ACD:** American Capital Income Trust (NYSE)
Automatic Call Distribution
Automatic Call Distributor
- ACE:** Acme Electric Corp. (NYSE)
Active Corps of Executives (of the Small Business Administration)
- Air Cushion Equipment
- Amex Commodities Exchange
- Association for Cooperation in Engineering
- Association of Consulting Engineers
- Asynchronous Communication Element
- Audit, Control and Evaluation
- Automated Computing Engine
- Automated Cost Estimates
- Automatic Checkout Equipment
- Average Cumulative Error
- One-Dollar Bill (slang)
- ACEA:** Association of Computing in Engineering and Architecture
- ACEC:** American Consulting Engineers Council
- ACEF:** Association of Commodity Exchange Firms
- ACentC:** American Century Corp. (newspaper)
- ACF:** American Car and Foundry Company
- ACG:** ACM Government Income Fund Inc. (NYSE)
Air Cargo Express (symbol)
- ACH:** Attempts per Circuit per Hour
Automated Clearing House
- AC&HBR:** Algoma Central and Hudson Bay Railroad
- ACI:** Adjacent Channel Interference
Air Cargo Incorporated
Alloy Casting Institute
American Concrete Institute
Ashland Coal Inc. (NYSE)
- ACIA:** Asynchronous Communications Interface Adapter
- ACICAFE:** Association of the Coffee Trade and Industry in the European Community (EC)

- ACID:** Acceleration, Cruising, Idling, Deceleration
- Ack:** acknowledge
acknowledgment
- ACK:** Armstrong World Industries inc. (NYSE)
- ackd:** acknowledgment
- ACL:** Action-Centered Leadership
Allowable Cargo Load
Atlantic Coast Line (railroad)
Atlantic Container Line (steamship)
Audit Command Language
- ACLS:** Automatic Carrier Landing System
- ACLUM:** Advisory Committee on Legal Units of Measurement
- AcLv:** Accrued Leave
- ACM:** ACM Government Opportunity Fund (newspaper)
Advanced Composite Materials
Association for Computing Machinery
Associative Communications Multiplexer
Atlas Consolidated Mining & Development Corp. (ASE)
Authorized Controlled Material
- ACME:** Association of Consulting Management Engineers
- AcmeC:** Acme-Cleveland Corp. (newspaper)
- AcmeE:** Acme Electric Corp. (newspaper)
- AcmeU:** Acme United Corp. (newspaper)
- ACMin:** ACM Government Income Fund Inc. (newspaper)
- ACMR:** American Capital Management & Research Inc. (newspaper)
- ACMS:** Advance Configuration Management System
Application Control and Management System
- ACMSc:** ACM Government Securities Fund Inc. (newspaper)
- ACMSp:** ACM Government Spectrum Fund (newspaper)
- ACOPS:** Advisory Committee on Oil Pollution of the Sea
- ACORD:** Advisory Council on Research and Development for Fuel and Power (Dept. of Energy)
- ACORN:** Associative Content Retrieval Network
- ACOUSTINT:** Acoustical Intelligence
- ACP:** Accomplishment/Cost Procedure
Africa, Caribbean and Pacific states (EC)
American Real Estate Partners LP (NYSE)
- ACPA:** Association of Computer Programmers and Analysts
- A/C Pay:** Accounts Payable
- ACPM:** Advisory Committee on Program Management
- acpt:** accept
acceptance
- Acq:** Exchange Acquisition
- ACQM:** Automatic Circuit Quality Monitoring
- ACQS:** Association of Consultant Quantity Surveyors
- acqis:** acquisition(s)
- AC&R:** American Cable and Radio Corporation
- ACR:** Alternate Recovery
Angell Real Estate Company Inc. (NYSE)
- ACRA:** Association of Company Registration Agents
- acrd:** accrued
- ACRE:** Automatic Call Recording Equipment

A/C Rec: Accounts Receivable

ACRI: Air-Conditioning and Refrigeration Institute

ACRL: American Cruise Line Inc. (NYSE)

ACRODABA: Acronym Data Base

ACRS: Accelerated Cost Recovery System

AC&S: Atlantic City and Shore (railroad)

ACS: Advanced Communications Service

American Capital Convertible Securities Inc. (NYSE)

American Ceramic Society

American Chemical Society

American Coal Shipping (steamship)

American Crystal Sugar Company

Associate in Commercial Science

Association of Consultant Surveyors

Association of Consulting Scientists

Automatic Checkout System

Automatic Control System

Auxiliary Core Storage

ACSC: Australian Coastal Shipping Commission

ACSI: American Ceramic Society Inc.

ACSL: Advanced Continuous Simulation Language

ACSM: Assemblies, Components, Spare Parts and Materials

ACSMA: American Cloak and Suit Manufacturers Association

A/CS Pay: Accounts Payable

A/CS Rec: Accounts Receivable

ACSTI: Advisory Committee for Scientific and Technical Information

ACT: Active Control Technology
Actuarial Programming Language

Advance Corporation Tax

Advisory Council on Technology

American Century Corp. (NYSE)

Analogical Circuit Technique

ACTD: Automatic Telephone Call Distribution

Action: Action Industries Inc. (newspaper)

actnt: accountant

Action: Acton Corp. (newspaper)

ACTRAN: Audocoder-to-COBOL Translation

ACTS: Advanced Communications Technology Satellite

ACTSU: Association of Computer Time-Sharing Users

Act Val: Actual Value

ACU: Acme United Corp. (ASE)
Address Control Unit
Automatic Calling Unit

ACUG: Association of Computer User Groups

ACUs: Asian Currency Units

ACUTE: Accountants Commuter Users Technical Exchange

ACV: Actual Cash Value
Alberto-Culver Co. (NYSE)
Analysis of Covariance

ACWA: Amalgamated Clothing Workers of America (union)

ACX: Action Industries Inc. (ASE)

AC&Y: Akron, Canton & Youngstown (railroad)

ACY: American Cyanamid Co. (NYSE)

ACyan: American Cyanamid Co. (newspaper)

ad: advertisement
advertising

- A&D:** Accounting and Disbursing
A/D: Analog/Digital
AD: Accrued Dividend
 Aden Airways
 After Date
 Analog-to-Digital
 Anno Domini (in the year of our Lord)
 Ante Diem (before the day)
 Antilles Air Boats (airline)
 Armement Dieppe (steamship)
 Assistant Director
 Associate Director
 Atlantic & Danville (railroad)
 Availability Date
A-D: Advance-Decline ratio
ADA: Ada (Augusta Byron) (computer language)
 Agricultural Development Association
 Airlines Deregulation Act
 Atomic Development Authority
 Automatic Data Acquisition
ADABAS: Adaptable Data Base System
ADAC: Automatic Direct Analog Computer
ADACS: Automated Data Acquisition and Control System
AdaEx: Adams Express Co., The (newspaper)
ADAEX: Automatic Data Acquisition and Computer Complex
ADAL: Action Data Automation Language
ADAM: Adaptive Dynamic Analysis and Maintenance
 Advanced Data Access Method
 Advanced Data Management
AdamMI: Adams-Millis Corp. (newspaper)
ADANDAC: Administrative and Accounting Purposes
ADAPS: Automated Design and Packaging Service
ADAPSO: Association of Data-Processing Service Organizations
ADAPT: Automatic Density Analysis Profile Technique
ADAPTICOM: Adaptive Communication
ADAPTS: Analog/Digital/Analog Process and Test System
ADAT: Automatic Data Accumulation and Transfer
ADATE: Automatic Digital Assembly Test Equipment
ADAU: Auxiliary Data Acquisition Unit
ADB: Adjusted Debit Balance
 Adobe Resources Corp. (NYSE)
 African Development Bank
 Asian Development Bank
ADC: Analog-to-Digital Converter
 American Dock Company
 Area Distribution Center
ADCAD: Airways Data Collection And Distribution
ADCCP: Advanced Data Communications Control Procedures
ADCIS: Association for the Development of Computer-based Instruction Systems
ADCO: Abu Dhabi Oil Company
 American Dredging Company
ADCP: Advanced Data Communication Protocol
ADCU: Association of Data Communications
AD&D: Accidental Death and Dismemberment (insurance)
ADD: Ames Department Stores Inc. (NYSE)