

DAFTAR SINGKATAN

CCC	: Cash Conversion Cycle.....	34
CPO	: Crude Palm Oil	7
D/A	: Document Against Acceptance	22
D/P	: Document Against Payment	22
DIO	: Days Inventory Outstanding	32
DPO	: Days Payable Outstanding	32
DSO	: Days Sales Outstanding	32
EOR	: Extraction Oil Rate	17
HGU	: Hak Guna Usaha	11
ICP	: Inventory Conversion Period	36
KPKR	: Kredit Perkebunan Kecil Rakyat	16
L/C	: Letter of Credit	22
OCD	: Operating Cycle Days	37
PDP	: Payable Deferral Period	36
PK	: Palm Kernel	8
PKS	: Pabrik Kelapa Sawit	18
TBM	: Tanaman Belum Menghasilkan	11
TBS	: Tandan Buah Segar	8
TM	: Tanaman Menghasilkan	11
TPH	: Tempat Pemupukan Hasil	18