LIST OF ABBREVIATIONS

CR       Current Ratio
LR       Liquid Ratio
ALR      Absolute Liquid Ratio
DER      Debt-Equity Ratio
DTA      Debt to Total Asset
PR       Proprietary Ratio
OER      Operating Expenses Ratio
TATR     Total Assets to Turnover Ratio
FATR     Fixed Assets to Turnover Ratio
DTR      Debtors Turnover Ratio
ARD      Accounts Receivable Days
CTR      Creditors Turnover Ratio
APD      Accounts Payable Days
ITR      Inventory Turnover Ratio
ADI      Average Days in Inventory
CCC      Cash Conversion Cycle
ROE      Return on Equity Shareholders Fund
ROTA     Return on Total Assets
WCM      Working Capital Management