ACRONYMS AND ABBREVIATIONS USED IN THE STUDY

C.A. - Current assets
C.L. - Current Liabilities
S.Drs - Sundry Debtors
S.Crs - Sundry Creditors
P.I. - Performance Index
U.I. - Utilisation Index
E.I. - Efficiency Index
Q.E. - Quality of Earnings
A.M. - Asset Management
C.M. - Cost Management
F.L. - Financial Leverage
F.R. - Financial Risk
B.R. - Business Risk
RONW - Return on Network
CMIE - Centre for Monitoring Indian Economy
ROI - Return on Investment
AROI - Average return on Investment
ATO - Average Asset Turnover
P.M. - Profit Margin
L1 - Current ratio
L2 - Quick ratio
L3 - Absolute Liquid ratio
L4 - Inventory turnover ratio
L5 - Debtors turnover ratio
L6 - Creditors turnover ratio
L7 - Working capital turnover ratio
L8 - Long term borrowings to networking capital
L9 - Sundry Debtors to Sundry Creditors
L10 - Current liabilities to gross funds flow
L11 - Cash conversion cycle
L12 - Weighted cash conversion cycle
L13 - Adjusted current ratio
L14 - Net Trade Cycle
L15 - Net liquid balance to total assets
L16 - Operating cash flow current liabilities.
CCC - Cash Conversion cycle
WCCC - Weighted cash conversion cycle
ANOVA - Analysis of variance