

## LIST OF ABBREVIATIONS

FDI	Foreign Direct Investment Companies
SD	Standard Deviation
COV	Coefficient of Variation
D Statistic	Durbin-Watson Statistic
VIF	Variance Inflationary Factor
STBB+CPLTD/TA	Bank Borrowings Repayable in Less than One Year / Total Assets
STD/TA	Short Term Debt / Total Assets
STD1/TA	Short Term Debt1/ Total Assets
TC&E/TA	Total Trade Credit & Equivalent / Total Assets
STD1/NW	Short Term Debt 1/ Networth
LTBB/TA	Bank Borrowings Repayable in More than One Year/ Total Assets
LTD/TA	Long Term Debt/ Total Assets
LTD/NW	Long Term Debt / Networth
LTD/(NW+LTD)	Long Term Debt / (Networth + Long Term Debt)
LTD/STD1	Long Term Borrowings / Short Term Borrowings 1
TD/TA	Total Debt / Total Assets
TL/TA	Total Liabilities / Total Assets
TD/NW	Total Debt / Networth
TD/(TD+NW)	Total Debt/ Total Debt+Networth
TL/NW	Total Liabilities/ Networth
Log of sales	Natural Logarithm of Sales
Log of GTFA	Natural Logarithm of Gross Total Fixed Assets
Log of TNA	Natural Logarithm of Total Net Assets
PBITDA/TGA	Profit Before Interest, Tax, Depreciation & Amortization /Total Gross Assets
PBT/TNA	Profit Before Tax /Total Net Assets
PBIT/Sales	Profit Before Interest & Tax / Sales
PBIT/CE	Profit Before Interest & Tax / Capital Employed
NFA/TNA	Net Fixed Assets/Total Net Assets
GFA/TGA	Gross Fixed Assets /Total Gross Assets
(Nfa+Inv+AR)/TNA	(Net Fixed Assets +Inventory +Accounts Receivable ) / Total Net Assets
INV/TNA	Inventories/Total Net Assets
L&B/TGA	Land &Building /Total Gross Assets
P&E/TGA	Plant & Equipment /Total Gross Assets
SD of PBIT	Standard Deviation of Profit Before Interest &Tax
SD of % change in PBIT	Standard Deviation of Percentage Change in Profit Before Interest &Tax
SD of PBITDA/TGA	Standard Deviation of Profit Before Interest, Tax, Depreciation & Amortization / Total Gross Assets

List of Abbreviations continued.....

COV of PBIT / TNA	Coefficient of Variation of Profit Before Interest & Tax/Total Net Assets
COV of PBIT to CE	Coefficient of Variation of Profit Before Interest & Tax/Capital employed
CAGR of TNA	Compound Annual Growth Rate of Total Assets
CAGR of Sales	Compound Annual Growth Rate of Sales
Depr/TGA	Depreciation /Total Gross Assets
Depr+ET/TGA	Depreciation+ Export Turnover /Total Gross Assets
Depr/PBITDA	Depreciation /Profit Before Interest, Tax, Depreciation& Amortization
PBDIT/INT	Profit Before Interest, Tax& Depreciation/Interest payments
Log of age of firm	Natural Logarithm of Age of firm
Equity Div/PAT	Equity Dividend /Profit After Tax
CA/CL	Current Assets /Current Liabilities
Net exp/Sales	Net Exports /Sales
DIV/SC	Dividend Payment/ Share Capital + Reserves
R&D /Sales	Research & Development Expenditure / Sales
INT /DEBT	Interest Payment/Total Debt
NDTS	Non Debt Tax Shields
DSC	Debt Service Capacity
(-ve)	Negative
(+ve)	Positive