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## LIST OF ABBREVIATIONS

CA	=	Current assets
CL	=	Current liabilities
NWC	=	Net working capital
TA	=	Total assets
NI	=	Net income after taxes, before extraordinary items
SHF	=	Share holder funds
TO	=	Turn over
S	=	Sales
LTD	=	Long term debt
EBIT	=	Earnings before interest and tax
MVCP	=	Market value of common and preferred stock
BVD	=	Book value of debt
PER	=	Price earning ratio
MPS	=	Market price per share
EPS	=	Earning per share
RE	=	Retained earnings
TA	=	Total assets
R	=	Replacement cost of assets
RP	=	Replacement cost of fixed assets
BP	=	Book value of fixed assets
RI	=	Replacement cost of inventories
BI	=	Book value of inventories
DT	=	Book value of deferred tax
Z <sub>ce</sub>	=	Critical cutting score value for equal group size
Z <sub>a</sub>	=	Centroid for group A
Z <sub>b</sub>	=	Centroid for group B
Z <sub>n</sub>	=	Discriminant Z score for the nth individual
Z <sub>ct</sub>	=	Critical cutting score value

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