

$$\eta = - \left(\frac{l_{T,s}}{l_{m,o}} \right) \left(\frac{l_{T,o}}{l_{T,s}} \right) \frac{k^T}{\cos(p)} \ln \left\{ \frac{\exp[\hat{f}_T / c^T k^T] - 1}{\exp[\hat{f}_T(t_o) / c^T k^T] - 1} \right\}$$

