* Yahoo finance & Financial times
* Same Industry & Financial Periods to End at the same times.
* Sainsbury and Tesco
* Discuss the management of Receivables (Debtors) and Inventories (Stocks) as part of the working capital management requirements of companies. *(See the marking scheme below)*.
* In addition, select two non-financial companies listed on the London Stock Market and analyze the published financial statements for the last five years.
  + - Any analysis must compare the proportion of Receivables (Debtors) and Inventories (Stocks) for each company; and comparisons between the two selected companies, using financial ratios. *(See the marking scheme below)*.
    - Detailed calculations of specific and relevant financial values and ratios must be included, together with appropriate graphs/charts.
* Your assessment must contain an: detailing the results of your analysis.

1. Introduction
2. Conclusion
3. Recommendation

* Graphs and Charts for the 2 companies
* 5 Sources

Advanced Medical Solutions Group LSE and UMS United Medical Systems International AG LSE 14 March 2017.