

Best Financial Ratios Cheat Sheet (2025)

Liquidity Ratios

Current Ratio

$$\text{Current Ratio} = \frac{\text{Current Asset}}{\text{Current Liabilities}}$$

Quick Ratio

$$\text{Quick Ratio} = \frac{\text{Current Asset} - \text{Inventory}}{\text{Current Liabilities}}$$

Cash Ratio

$$\text{Cash Ratio} = \frac{\text{Cash and Cash Equivalents}}{\text{Current Liabilities}}$$

Operating Cash Flow Ratio

$$\text{Operating Cash Flow Ratio} = \frac{\text{Operating Cash Flow}}{\text{Current Liabilities}}$$

Profitability Ratios

Gross Profit Margin

$$\text{Gross Profit Margin} = \frac{\text{COGS}}{\text{Revenue}}$$

Net Profit Margin

$$\text{Net Profit Margin} = \frac{\text{Net Income}}{\text{Revenue}}$$

Return on Assets (ROA)

$$\text{ROA} = \frac{\text{Net Income}}{\text{Total Asset}}$$

Return on Equity (ROE)

$$\text{ROE} = \frac{\text{Net Income}}{\text{Shareholder's Equity}}$$

Operating Profit Margin

$$\text{Operating Profit Margin} = \frac{\text{Operating Income}}{\text{Revenue}}$$

Dividend Yield

$$\text{Dividend yield} = \frac{\text{Annual Dividends per Share}}{\text{Price per Share}}$$

Leverage Ratios

Debt-to-Equity Ratio

$$\text{Debt-to-Equity Ratio} = \frac{\text{Total Liabilities}}{\text{Shareholder's Equity}}$$

Interest Coverage Ratio

$$\text{Interest Coverage Ratio} = \frac{\text{EBIT}}{\text{Interest Expenses}}$$

Equity Ratio

$$\text{Equity Ratio} = \frac{\text{Shareholder's Equity}}{\text{Total Liabilities}}$$

Debt Service Coverage Ratio (DSCR)

$$\text{DSCR} = \frac{\text{Net operating income}}{\text{Total debt service}}$$

Debt-to-Asset Ratio

$$\text{Debt-to-Asset Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Efficiency Ratios

Inventory Turnover Ratio

$$\text{Inventory Turnover Ratio} = \frac{\text{COGS}}{\text{Average Inventory}}$$

Asset Turnover Ratio

$$\text{Asset Turnover Ratio} = \frac{\text{Sales}}{\text{Total Assets}}$$

Days Sales Outstanding (DSO)

$$\text{DSO} = \frac{\text{Accounts receivable}}{\text{Total sales}} \times \text{Numbers of days}$$

Days Inventory Outstanding (DIO)

$$\text{DIO} = \frac{\text{Average Inventory}}{\text{Cost of goods sold}} \times \text{Numbers of days}$$

Market Value Ratios

Price-to-Earnings (P/E) Ratio

$$\text{P/E Ratio} = \frac{\text{Market price per share}}{\text{EPS}}$$

Price-to-Book (P/B) Ratio

$$\text{P/B Ratio} = \frac{\text{Market price per share}}{\text{Book Value per Share}}$$

Price-to-Sales (P/S) Ratio

$$\text{P/S Ratio} = \frac{\text{Market price per share}}{\text{Revenue per Share}}$$

Earnings Yield

$$\text{Earnings Yield} = \frac{\text{Earnings Per Share (EPS)}}{\text{Market Price Per Share}}$$

Banking Ratios Cheat Sheet

The Experts at Dummies

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the 'The Experts at Dummies' text.

Banking Ratios Cheat Sheet:

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Table of Contents **Banking Ratios Cheat Sheet**

1. Understanding the eBook Banking Ratios Cheat Sheet
 - The Rise of Digital Reading Banking Ratios Cheat Sheet
 - Advantages of eBooks Over Traditional Books
2. Identifying Banking Ratios Cheat Sheet
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Banking Ratios Cheat Sheet
 - User-Friendly Interface
4. Exploring eBook Recommendations from Banking Ratios Cheat Sheet
 - Personalized Recommendations
 - Banking Ratios Cheat Sheet User Reviews and Ratings

- Banking Ratios Cheat Sheet and Bestseller Lists
- 5. Accessing Banking Ratios Cheat Sheet Free and Paid eBooks
 - Banking Ratios Cheat Sheet Public Domain eBooks
 - Banking Ratios Cheat Sheet eBook Subscription Services
 - Banking Ratios Cheat Sheet Budget-Friendly Options
- 6. Navigating Banking Ratios Cheat Sheet eBook Formats
 - ePub, PDF, MOBI, and More
 - Banking Ratios Cheat Sheet Compatibility with Devices
 - Banking Ratios Cheat Sheet Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Banking Ratios Cheat Sheet
 - Highlighting and Note-Taking Banking Ratios Cheat Sheet
 - Interactive Elements Banking Ratios Cheat Sheet
- 8. Staying Engaged with Banking Ratios Cheat Sheet
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Banking Ratios Cheat Sheet
- 9. Balancing eBooks and Physical Books Banking Ratios Cheat Sheet
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Banking Ratios Cheat Sheet
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Banking Ratios Cheat Sheet
 - Setting Reading Goals Banking Ratios Cheat Sheet
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Banking Ratios Cheat Sheet
 - Fact-Checking eBook Content of Banking Ratios Cheat Sheet
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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