

Financial Ratio & Formulas

Activity Ratios:

$$\text{Receivables Turnover} = \frac{\text{Annual Sales}}{\text{Average Receivables}}$$

$$\text{Days of sales outstanding} = \frac{365}{\text{Receivables Turnover}}$$

$$\text{Inventory Turnover} = \frac{\text{Cost of goods sold}}{\text{average inventory}}$$

$$\text{Days of inventory on hand} = \frac{365}{\text{inventory turnover}}$$

$$\text{Payables Turnover} = \frac{\text{Purchases}}{\text{Average trades payable}}$$

$$\text{No. of days of payables} = \frac{356}{\text{payables turnover ratio}}$$

$$\text{Total asset turnover} = \frac{\text{Revenue}}{\text{Average total assets}}$$

$$\text{Fixed asset Turnover} = \frac{\text{Revenue}}{\text{Average net fixed asset}}$$

$$\text{Working capital Turnover} = \frac{\text{Revenue}}{\text{Average working capital}}$$

Liquidity Ratio:

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

$$\text{Quick Ratio} = \frac{\text{Cash} + \text{Marketable securities} + \text{Receivables}}{\text{Current Liabilities}}$$

$$\text{Cash Ratio} = \frac{\text{Cash} + \text{Marketable Securities}}{\text{Current Liabilities}}$$

All Financial Ratio Formulas

Karen Berman, Joe Knight, John Case

All Financial Ratio Formulas:

Financial Ratios Richard Bull, 2007-10-26 Have you ever worried about being expected to understand what finance people are saying when they quote gearing ratios or equity yields at you Whether you are in a large organization or just starting out on your own you will want to avoid missing something important and know how you can achieve the financial targets that are critical to you and your business It is important for all those engaged in business to understand how financial ratios can be used to measure the performance of a business This has never been more urgent and important when corporate frauds and corporate governance are high on the public agenda However it is also important to understand how they can be used positively to maximize value and success in a business This book covers the full scope of business It uses a model the Enterprise Stewardship Model which has received international acclaim to illustrate the power and the limitations of financial ratios and explore the tangible and intangible aspects of creating value in a business It shows how ratios can be used to describe measure and help to maximize value and success And it includes worked examples to illustrate how to generate and calculate key financial ratios The CD that is included with the book enables the reader to both understand and apply the subject for themselves through the use of interactive exercises It also includes a short introductory video a slide show and some structured questions to prompt a strategic business review using ratios Relationships are at the heart of this book Ratios themselves are relationships between different sets of numbers or measurements It is important to understand them and be able to work with them But is also important to understand and be able to work with people in a business and this book looks at different perspectives on a business and explores how financial ratios can be interpreted differently from different standpoints A splendid job You have made a complex subject highly accessible It is very readable for anyone engaged in business whether in a small firm or a major corporation Peter Hutton Managing Director of Brand Energy Research and formerly Group Development Director for MORIGreat concept nicely executed and well written Financial Ratios has a logical structure and flows well I really enjoyed reading it and couldn't put it down Dr David Hillson FRSA FAPM FIRM FCMI Director of Risk Doctor and Partners Financial ratios can add value to any business understand how Do you your customers need to understand what the finance department is telling them and what they should do about it Understand the strengths and shortcomings of financial ratios which will help you grow and manage your business Accompanying CD enables the reader to both understand and apply the subject for themselves through the use of interactive exercises

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Table of Contents All Financial Ratio Formulas

1. Understanding the eBook All Financial Ratio Formulas
 - The Rise of Digital Reading All Financial Ratio Formulas
 - Advantages of eBooks Over Traditional Books
2. Identifying All Financial Ratio Formulas
 - 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 All Financial Ratio Formulas
 - User-Friendly Interface
4. Exploring eBook Recommendations from All Financial Ratio Formulas
 - Personalized Recommendations
 - All Financial Ratio Formulas User Reviews and Ratings
 - All Financial Ratio Formulas and Bestseller Lists
5. Accessing All Financial Ratio Formulas Free and Paid eBooks

- All Financial Ratio Formulas Public Domain eBooks
 - All Financial Ratio Formulas eBook Subscription Services
 - All Financial Ratio Formulas Budget-Friendly Options
6. Navigating All Financial Ratio Formulas eBook Formats
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 - Adjustable Fonts and Text Sizes of All Financial Ratio Formulas
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 - Interactive Elements All Financial Ratio Formulas
 8. Staying Engaged with All Financial Ratio Formulas
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers All Financial Ratio Formulas
 9. Balancing eBooks and Physical Books All Financial Ratio Formulas
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection All Financial Ratio Formulas
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine All Financial Ratio Formulas
 - Setting Reading Goals All Financial Ratio Formulas
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of All Financial Ratio Formulas
 - Fact-Checking eBook Content of All Financial Ratio Formulas
 - 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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