

Accounting Ratios

Liquidity Ratios

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

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

Asset Turnover Ratios

$$\text{Receivables Turnover} = \frac{\text{Annual Credit Sales}}{\text{Accounts Receivable}}$$

$$\text{Inventory Turnover} = \frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$$

Financial Leverage Ratios

$$\text{Debt Ratio} = \frac{\text{Total Debt}}{\text{Total Assets}}$$

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

Profitability Ratios

$$\text{Return on Assets} = \frac{\text{Net Income}}{\text{Total Assets}}$$

$$\text{Gross Profit Margin} = \frac{\text{Sales} - \text{Cost of Goods Sold}}{\text{Sales}}$$

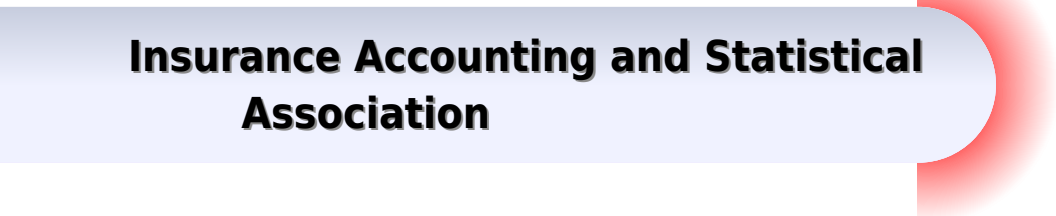
Dividend Policy Ratios

$$\text{Payout Ratio} = \frac{\text{Dividends per Share}}{\text{Earnings per Share}}$$

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

All Accounting Ratios Formulas

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Business Ratios and Formulas Steven M. Bragg, 2012-04-03 A complete appraisal of analytical tools available to managers to assess performance Required reading for anyone starting running or growing a business Business Ratios and Formulas Third Edition puts answers at the fingertips of business managers with nearly 250 operational criteria and clear easy to understand explanations that can be used right away The Third Edition includes twenty new measurements Approximately 20 new measurements Offers a comprehensive resource of nearly 250 operational criteria An Appendix including a dictionary of accounting and finance terms A thorough list of every ratio and formula and how to compile and interpret that information Also by Steven M Bragg Fast Close A Guide to Closing the Books Quickly Second Edition An ideal tool for measuring corporate performance this authoritative resource allows you to pick and choose the tools you need to best assess your organization s performance Financial Accounting: Concepts Standards and Analysis Dr. P. Kannaiah, Dr. S. S.

Kanungo, 2025-01-03 **Business Ratios and Formulas** Steven M. Bragg, 2010-12-30 Required reading for anyone starting running or growing a business Business Ratios and Formulas Second Edition puts answers at the fingertips of business managers with nearly 250 operational criteria and clear easy to understand explanations that can be used right away The Second Edition includes approximately fifty new ratios and formulas as well as new chapters covering ratios and formulas for e commerce and human resources **Accounting All-in-One For Dummies with Online Practice** Kenneth W.

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Freight Trucking United States. General Accounting Office, 1991

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