

TOP 12 ACCOUNTING RATIOS

LIQUIDITY:

Quick ratio

Assess 90-day liquidity:
$$\frac{\text{Current Assets} - \text{Inventories}}{\text{Current Liabilities}}$$

Current ratio

Assess 12-month liquidity:
$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

Cashflow coverage ratio

Measures the ability to pay off obligations with operating cash flows:
$$\frac{\text{Operating Cash Flows}}{\text{Total Debt}}$$

PROFITABILITY:

Return on investment (ROI):

Measure investment effectiveness:
$$\frac{\text{Gain from Investment}}{\text{Cost of Investment}} \times 100$$

Return on equity (ROE):

Assess shareholder value creation:
$$\frac{\text{Net Income}}{\text{Shareholder's Equity}}$$

Gross margin:

Measure financial efficiency:
$$\frac{\text{Revenue} - \text{COGS}}{\text{Revenue}}$$

DEBT:

Debt ratio

Analyze debt proportion:
$$\frac{\text{Total Debt}}{\text{Total Assets}}$$

Debt to equity ratio:

Evaluate financial leverage:
$$\frac{\text{Total Debt}}{\text{Total Equity}}$$

EFFICIENCY:

Inventory turnover:

Analyze inventory sales rate:
$$\frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$$

Asset turnover:

Measure revenue generation:
$$\frac{\text{Net Sales}}{\text{Average Total Assets}}$$

VALUATION:

Price/earning ratio (PE ratio):

Understand stock valuation:
$$\frac{\text{Stock Price}}{\text{Earnings per Share (EPS)}}$$

Dividend yield:

Calculate shareholder return:
$$\frac{\text{Dividends per Share}}{\text{Stock Price}}$$

Accounting Ratios Exam Questions 2014

Michael Hoelscher

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

Accounting Ratios Exam Questions 2014:

This book delves into Accounting Ratios Exam Questions 2014. Accounting Ratios Exam Questions 2014 is a crucial topic that needs to be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Accounting Ratios Exam Questions 2014, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Accounting Ratios Exam Questions 2014
 - Chapter 2: Essential Elements of Accounting Ratios Exam Questions 2014
 - Chapter 3: Accounting Ratios Exam Questions 2014 in Everyday Life
 - Chapter 4: Accounting Ratios Exam Questions 2014 in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Accounting Ratios Exam Questions 2014. This chapter will explore what Accounting Ratios Exam Questions 2014 is, why Accounting Ratios Exam Questions 2014 is vital, and how to effectively learn about Accounting Ratios Exam Questions 2014.
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 4. In chapter 3, this book will examine the practical applications of Accounting Ratios Exam Questions 2014 in daily life. The third chapter will showcase real-world examples of how Accounting Ratios Exam Questions 2014 can be effectively utilized in everyday scenarios.
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 6. In chapter 5, the author will draw a conclusion about Accounting Ratios Exam Questions 2014. The final chapter will summarize the key points that have been discussed throughout the book.
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