TOP 12 ACCOUNTING

LIQUIDITY:

Quick ratio

Assess 90-day liquidity: (Current Assets -Inventories) / Current Liabilities

Current ratio

Assess 12-month liquidity: Current Assets / Current Liabilities

Cashflow coverage ratio

Measures the ability to pay off obligations with operating cash flows: Operating Cash Flows / Total Debt

PROFITABILITY:

Return on investment (ROI): Measure investment effectiveness: (Gain from Investment / Cost of

Investment) x 100

Return on equity (ROE):

Assess shareholder value creation: Net Income / Shareholder's Equity

Gross margin:

Measure financial efficiency: (Revenue -COGS) / Revenue

DEBT:

Debt ratio

Analyze debt proportion: Total Debt / Total Assets

EFFICIENCY:

Inventory turnover:

Analyze inventory sales rate: Cost of Goods Sold / Average Inventory

VALUATION:

Price/earning ratio (PE ratio):

Understand stock valuation: Stock Price / Earnings per Share (EPS)

Debt to equity ratio:

Evaluate financial leverage: Total Debt / Total Equity

Asset turnover:

Measure revenue generation: Net Sales / Average Total Assets

Dividend yield:

Calculate shareholder return: Dividends per Share / Stock Price





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