Liquidity	Solvency	Profitability	Efficiency	
Ratios	Ratios	Ratios	ratios	
Current ratio	Debt- Equity Ratios	Gross profit ratio	Stock Turnover Ratio	
Quick ratio	Total Asset-Debt	Operating Profit	Working Capital	
	Ratio	Ratio	Turnover ratio	
	Proprietors ratio	Net profit Ratio 📉	Fixed Asset Turnover	
			Ratio	
//		Operating Ratio	Total Asset Turnover Ratio	
		ROI	Capital Employed	
			Turnover Ratio	
*		EPS		
		DPS 24	Debtors Turnover Ratio	
		Price earning ratio	Creditors Turnover Ratio	
	atio = Current Asset Current Liabili		D	
2) Quick Rat	io= Quick Asset Current Liability		2	
		/	20	
Quick Asset=	Total Current asset	- (Stock+ Prepaid I	Expenses	
	COMMA	DOE COA		
Current Ass		Current Liabilit	V	
Cash in hand		Bank overdraft		
Cash at bank or bank balance		sundry creditor	sundry creditors Or trade	
Stock Or inventory		creditors	creditors	
Debtors Or book debts		bills payable		
Prepaid expenses			outstanding expenses Or	
		expenses accru	· ·	



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income	income received in advance
Bills receivable	unclaimed dividend
marketable security Or short	Proposed dividend
term investment	provision for taxation

Solvency Ratios:

Debt- Equity Ratios= Long Term Debt Share holder fund Total Asset- Debt Ratio = Total Assets

Proprietors Ratios = Shareholder Fund Total ASSETS

Long Term Debt= Any Long Term Loan, debentures and Bonds

Shareholder fund= Equity share capital + Preference share capital + Reserves + Retained earnings+ + share premium – Preliminary expenses

ong Term Debt

Jurnover/

STOCK Turnover Ratio=

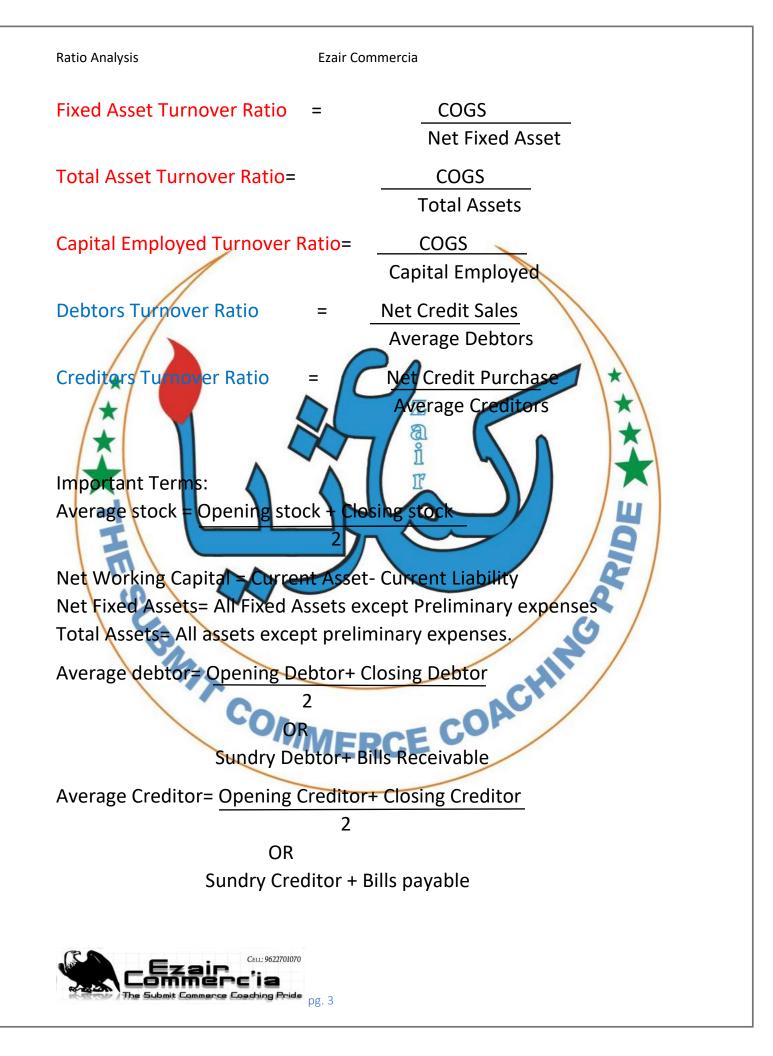
COGS Average Stock

Working Capital Turnover Ratio=

COGS

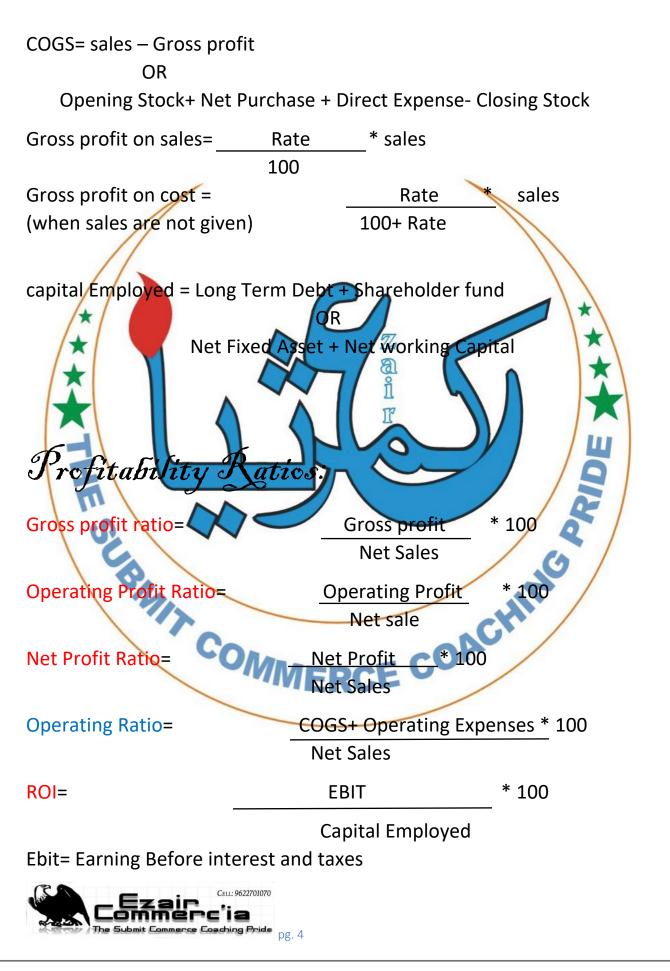
Net Working Capital





Ratio Analysis

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Ratio Analysis

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Earning Per share=

No. of equity shares

PAIT- Preference dividend

Dividend Per Share=

Dividend No. of equity shares.

Price earning Ratio=

Market Price of share Earning Per share

Operating profit :-Gross profit – Operating expenses

Operating expenses: -Office and administrative expenses ZZ Selling & distributive expenses 2

Net profit: - Gross profit –indirect expenses + indirect income Indirect expenses :-operating expenses + non-operating expenses Indirect income: Any income except sale i.e., Rent received, interest Received etc.

Average collection Period= <u>No. of operating days/ Months</u> Debtors Turnover Ratio

Average Payment Period= No. of Operating day/ Months

Creditors Turnover Ratio

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