

# Ratio Analysis Types

## Liquidity



Current Ratio

Quick Ratio

Cash Ratio

Operating Cash Flow Ratio

## Profitability



Gross Profit Ratio

Net Profit Ratio

Operating Profit Ratio

Return On Capital Employed Ratio

Return On Assets Ratio

Return On Equity Ratio

## Solvency



Debt to Equity Ratio

Debt to Assets Ratio

Debt Service Coverage Ratio

Interest Coverage Ratio

## Turnover



Fixed Assets Turnover Ratio

Inventory Turnover Ratio

Receivables Turnover Ratio

Working Capital Turnover Ratio

Payables Turnover Ratio

Cash Conversion Cycle Ratio

## Earnings



Profit/Earnings Ratio

Earnings Per Share (EPS)

Dividend Yield Ratio

Dividend Payout Ratio

# Financial Ratio Analysis

**Anja Böhm**



## Financial Ratio Analysis:

**FINANCIAL RATIO ANALYSIS** CHANDRA SEKHAR, It gives me a great pleasure and satisfaction to present this book FINANCIAL RATIO ANALYSIS This book is new version of my old book Financial Ratio Analysis The book will explain the need purpose and usefulness of Ratio analysis I have explained almost all ratios based on latest financial statements of a leading manufacturing company for the financial year ended December 2019 Ratio wise hyperlink will help the reader to go quickly to the desired ratio The main features of the book are simple understanding and key concepts This book is useful to everyone in financial accounting field like students Accounts executives Financial analysts etc I hope that the book will help the readers to study in a focused manner Any criticism and constructive suggestion in the direction of making the book a better teaching and studying manual will be gratefully acknowledged by the author Suggestions will be incorporated in the subsequent editions All the best [Ratio Analysis Fundamentals](#) Axel Tracy,2012-12-07 Make Better Business Investment Decisions To understand the fundamentals of ratio analysis and thus improve your business or investment profits our concise clear friendly book is a great place to start Written in a conversational manner with explained examples it s never a better time to take more control of your financial statements **RATIO ANALYSIS FUNDAMENTALS** How 17 Financial Ratios Can Allow You to Analyse Any Business on the Planet There is so much we can do with financial data beyond the mere compliance required record keeping Ratio Analysis Fundamentals teaches you the fundamentals of one of these extra applications ratio analysis This application allows you to take data from the financial statements internal business records and evaluate performance risk efficiency and allows benchmarking and viewing trends over time Ratio Analysis Fundamentals will give the financial statement novice power to add value to business and investments The book covers 17 Financial Ratios that can be used for the financial analysis of a business Each Financial Ratio Section Provides The formula A worked example Guidance on where to locate the data in the financial statements Guidance on how to interpret the result of the ratio analysis calculation Use Ratio Analysis for Profitability comparison to help improve performance of businesses and investments Liquidity testing to assess how comfortably a business can maintain operations Leverage measurement which can be used to check risk Valuation analysis to decide between alternative investments What s New in the 2nd Edition Revised and improved content in many sections as a result of the author s further research Updated formatting to assist reading experience on mobile devices Removal of spelling and grammatical errors to reduce confusion and improve professionalism Buy the Book Now and Start Understanding Your Business and Investments Better Now *Analysis of Financial Statements* Pamela P. Peterson, Frank J. Fabozzi, 1999-05-15 Financial statements capture and report on four key business activities planning financing investing and operating activities To intelligently understand analyze and interpret financial statements you must look for the right information know where to locate it and then act swiftly on the findings Analysis of Financial Statements provides the essential concepts and tools needed by analysts who make decisions on the basis of information found in

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**Financial Ratios and Financial Statement Analysis** Jagadish R. Raiyani,R. B. Bhatasna,2011 The focus of financial analysis is on key figures in the financial statements and the significant relationship that exists between them P v

**Empowering Insights: Financial Ratio Analysis in the Power Sector** Mr. Yeakub Afsan Ali,Dr. Gurupada Das,2024-07-08 Empowering Insights Financial Ratio Analysis in the Power Sector is a comprehensive examination of the financial dynamics within the power industry This book delves into the critical role that financial ratio analysis plays in assessing the health efficiency and sustainability of companies operating in this vital sector The power sector being capital intensive and essential for economic stability requires robust financial scrutiny to ensure operational efficiency and long term viability Through the lens of financial ratio analysis this book provides readers with a deep understanding of the financial performance and strategic positioning of power companies This book serves as an invaluable resource for financial analysts industry professionals students and anyone interested in gaining a deeper understanding of the financial underpinnings of the power industry By providing a detailed and practical approach to financial ratio analysis this book empowers readers to make informed decisions and contribute to the sustainable growth of the power sector

The Fundamentals of Financial Statement Analysis as Applied to the Coca-Cola Company Carl McGowan,2014-10-05 Recent stock market crises are exacerbated by investors who don t understand what has been happening to companies because investors lack an understanding of financial ratio analysis Stock markets are efficient in that they incorporate and even anticipate information about companies based on financial accounting data provided by companies However market efficiency results from extensive analysis performed by financial analysts Much of this financial analysis is based on the analysis of financial information provided by companies and analyzed using financial ratio analysis This book provides a step by step demonstration of how to download data from Internet sources transfer the data to a spreadsheet and conduct a financial ratio analysis of any company The book outlines the steps needed to perform a financial ratio analysis the financial statements to be retrieved from EDGAR and the five categories of financial ratios used in the financial analysis of the company The data retrieved from the financial statements is copied to a worksheet and used to compute and graph the financial ratios The ratios and graphs are used to determine the performance drivers of this company

**Financial Ratios** Meir Tamari,1978 **Ratio Analysis of Financial Statements** Alexander Wall,Raymond William Duning,1928 Interpretation of Key Figures in Financial Analysis Anja Böhm,2008-09 Seminar paper from the year 2008 in the subject Business economics Accounting and Taxes grade 1 3 University of Applied Sciences Berlin course Financial Management 14 entries in the bibliography language English abstract Executive Summary Financial analysis can be

conducted internally or externally to assess a company's financial condition by analyzing mainly its financial statements. A company's overall financial condition can be appraised using ratio analysis to examine its key figures in leverage, liquidity, efficiency, and profitability. Within this paper, next to the theoretical explanations, the different ratios will be observed for the two retail companies, Wal-Mart Stores Inc. and Target Corp. Target, due to its large contribution to the US gross domestic product, GDP, the retail industry, and its most important companies for the US, Wal-Mart and Target are examined more closely. Wal-Mart is a world-wide operating discount store which engaged 2.1 million employees in January of 2008 and whose revenues made up about 2.1% of US GDP. Compared to Wal-Mart, the upscale discounter Target employs 366,000 people within the US. Within this paper, the following leverage ratios, which are computed to evaluate a company's ability to meet financial obligations, will be theoretically explained and then examined more closely for the US discounters, Wal-Mart and Target: the debt ratio, the debt-equity ratio, and the times interest earned ratio. The computed leverage ratios need to be confronted with the liquidity ratios to investigate whether a company can also cover its short-term debts in order to survive and to then meet long-term debt obligations. Within this paper, the current ratio, the quick ratio, and the cash ratio will be regarded more closely for Wal-Mart and Target. How efficiently a company makes usage of the invested current and fixed assets is detected using efficiency ratios like the sales-to-assets ratio, the days-in-inventory ratio.

*An Introduction to the Financial Statement Analysis* Alex Sakevych, Patrick Kobyletskii, 2015-12-01. An Introduction to the Financial Statement Analysis is a brief guide to the financial statement analysis performance, including general information on the essence and methods of the financial analysis, key financial ratios, calculation, and interpretation. Finstanon is a fast solution for online financial analysis and interpretation. It saves time for professionals in financial analysis, same as for newcomers. [finstanon.com](http://finstanon.com)

*Ratios Made Simple* Robert Leach, 2010-10-18. Ratios Made Simple looks at ratios from the perspective of an investor. Ratios are given in nine chapters, where each chapter looks at a different aspect that may concern an investor. These include return, profitability, and volatility.

*Ratio analysis. Financial Position of a company* Katarzyna Szydłowska, 2018-04-26. Essay from the year 2015 in the subject Economics Finance, grade 2.1, language English, abstract. The financial ratios are the most common and widespread tools to examine an enterprise's financial condition. They can be used to compare the performance of the business over the period of time or different firms in different industries. However, the ratios constitute just a raw computation of the financial standing and don't take into consideration information such as the size of the enterprise. The financial ratio analysis allows creditors and investors to understand the financial position of the business and areas which have to be improved. The ratio analysis allows the industries to determine their strengths and weaknesses. The financial ratios are classified into the five main categories: profitability, liquidity, working capital management, capital structure, and stock market performance.

**Financial Ratio Analysis** Andrew P.C., 2017-12-07. To make good investment decisions, you need to be able to analyze financial statements. The fundamentals of ratio analysis are important skills for any investor, executive,

manager and entrepreneur small business to grow Learn how to read financial statements and calculate analyze and interpret over 20 financial ratios You will learn financial ratios for a variety of uses including Evaluating margins Determining liquidity Assessing debt and leverage Calculating profitability Measuring activity and efficiency Stock valuation Each chapter includes a description of the type of ratio a discussion of the formula examples and additional insights and commentary Start making better business decisions today

**Financial Ratios** Sandeep Goel, 2015-12-24 Financial ratios are an important technique of the financial analysis of a business organization Effective financial management is the key to running a financially successful business Ratio analysis is critical for helping you understand financial statements for identifying trends over time and for measuring the overall financial health of your business Lenders and potential investors often rely on ratio analysis for making lending and investing decisions This book aims to not only develop an understanding of the concepts of financial ratios but also to provide the students a practical insight into the application of financial ratios for decision making and control It analyzes the financial statements of corporate enterprises in India in diverse sectors with the help of financial ratios in order to facilitate the learning process

**Standard Financial Ratios for the Public Utility Industry** University of Illinois (Urbana-Champaign campus). Bureau of Economic and Business Research, 1929

**International Corporate Finance - Impact of Financial Ratios on Long Term Credit Ratings** Swen Beyer, 2010-12 Master's Thesis from the year 2010 in the subject Business economics Investment and Finance grade 2.0 Reutlingen University Business Administration language English abstract The global financial and economic crises resulted for many corporations in a downgraded credit rating within the last 2 to 3 years Even a large percentage of them defaulted on their credit obligations due to inherent operational factors The importance of credit ratings will play an even more central role under the currently discussed New Basel Capital Accord Basel III Standard Basel III For Global Banks The purpose of this research is to explore the relationship between long term credit ratings and selected financial ratios that can be derived by public information Such information can be very valuable for companies in order to have a slight control over their credit rating obtained by rating agencies as well as in negotiations with banks and other outside creditors The research design is based on three automotive manufacturers and involves their credit rating over the last decade The data for the financial ratios was collected from respective financial statements The study is based on a correlation and multiple regression analysis using the MINITAB Minitab Data Analysis Software Pennsylvania USA software as a statistical platform A step wise approach determined the regression equation with the highest significance The equations were used to detect those variables that have the strongest impact on the credit rating The results for automotive companies with a solid statistical data set are surprisingly high in significance with an adjusted coefficient of determination of over 90% Overall it is not feasible to mention which one of the seventeen financial ratios explains the variation in credit rating most reliable because such a statement depends always on the individual company For example to explain the changes in the rating for the Ford Motor

*Financial*

*Ratios as Predictors of Borrowers' Health* V. S. Kaveri,1980

**Financial ratio analysis** James O. Horrigan,1978

**Financial Ratios Explained** Matthew T. Williams,2008 This book aims to inform people who are interested in investing in the stock market but don't have much training in analyzing financial information The book has several chapters to acquaint the reader with basic information about financial statements and financial ratios The book covers practical information on using Excel and a free software called R to perform financial ratio analysis and to keep track of Schedule D information as well as to perform a linear regression on the financial ratios for twenty two stocks in this book The reader will find this book easy to read and very practical in its implementation

Interpretation of key figures in financial analysis Anja Böhm,2008-09-11 Seminar paper from the year 2008 in the subject Business economics Accounting and Taxes grade 1 3 University of Applied Sciences Berlin course Financial Management language English abstract Executive Summary Financial analysis can be conducted internally or externally to assess a company's financial condition by analyzing mainly its financial statements A company's overall financial condition can be appraised using ratio analysis to examine its key figures in leverage liquidity efficiency and profitability Within this paper next to the theoretical explanations the different ratios will be observed for the two retail companies Wal Mart Stores Inc Wal Mart and Target Corp Target Due to its large contribution to the US gross domestic product GDP the retail industry and its most important companies for the US Wal Mart and Target are examined more closely Wal Mart is a world wide operating discount store which engaged 2 1 million employees in January of 2008 and whose revenues made up about 2 1 % of US GDP Compared to Wal Mart the upscale discounter Target employs 366 000 people within the US Within this paper the following leverage ratios which are computed to evaluate a company's ability to meet financial obligations will be theoretically explained and then examined more closely for the US discounters Wal Mart and Target the debt ratio the debt equity ratio and the times interest earned ratio The computed leverage ratios need to be confronted with the liquidity ratios to investigate whether a company can also cover its short term debts in order to survive and to then meet long term debt obligations Within this paper the current ratio the quick ratio and the cash ratio will be regarded more closely for Wal Mart and Target How efficiently a company makes usage of the invested current and fixed assets is detected using efficiency ratios like the sales to assets ratio the days in inventory ratio and the average collection period Profitability ratios investigate how profitable a company works compared to its competitors analyzing the net profit margin the return on assets and the return on equity as well as the payout ratio Finally connections between the profitability and efficiency ratios will be shown using the Dupont system

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