**RATIO ANALYSIS**

|  |
| --- |
| **BALANCE SHEET RATIOS:** Stability (Staying Power) |
| **1** | **Current** |
|  | Current Assets |  | [#] | [Outcomes] |
|  | Current Liabilities |  | [#] |
| **2** | **Quick** |
|  | Cash + Accts. Rec. |  | [#] | [Outcomes] |
|  | Current Liabilities |  | [#] |
| **3** | **Debt-to-Worth** |
|  | Total Liabilities |  | [#] | [Outcomes] |
|  | Net Worth |  | [#] |
|  |  |
|  | **INCOME STATEMENT RATIOS:** Profitability (Earning Power) |
| **4** |  | **Gross Margin** |
|  | Gross Profit |  | [#] | [Outcomes] |
|  | Sales |  | [#] |
| **5** |  | **Net Margin** |
|  | Net Profit Before Tax |  | [#] | [Outcomes] |
|  | Sales |  | [#] |
|  |  |
| **ASSET MANAGEMENT RATIOS:** Overall Efficiency Ratios |
| **6** | **Sales-to-Assets** |
|  | Sales |  | [#] | [Outcomes] |
|  | Total Assets |  | [#] |
| **7** | **Return on Assets** |
|  | Net Profit Before Tax |  | [#] | [Outcomes] |
|  | Total Assets |  | [#] |
| **8** | **Return on Investment** |
|  | Net Profit Before Tax |  | [#] | [Outcomes] |
|  | Net Worth |  | [#] |

|  |
| --- |
| **ASSET MANAGEMENT RATIOS:** Working Capital Cycle Ratios |
| **9** | **Inventory Turnover** |
|  | Cost of Goods Sold |  | [#] | [Outcomes] |
|  | Inventory |  | [#] |
| **10** | **Inventory Turn-Days** |
|  | 360 |  | 360 | [Outcomes] |
|  | Inventory Turnover |  | [#] |
| **11** | **Accounts Receivable Turnover** |
|  | Sales |  | [#] | [Outcomes] |
|  | Accounts Receivable |  | [#] |
| **12** | **Accounts Receivable Turn-Days** |
|  | 360 |  | 360 | [Outcomes] |
|  | Accts. Rec. Turnover |  | [#] |
| **13** | **Accounts Payable Turnover** |
|  | Cost of Goods Sold |  | [#] | [Outcomes] |
|  | Accounts Payable |  | [#] |
| **14** | **Average Payment Period** |
|  | 360 |  | 360 | [Outcomes] |
|  | Accts. Pay. Turnover |  | [#] |