**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 |  | [#] |