

Name: _____

Sr. No.	Ratios	Formula / Interpretation				
1.0	Turnover Ratios:					
1.1	Debtors Turnover Ratio	Debtors x 365 divided by Sales. Average Collection period.				
1.2	Creditors Turnover Ratio.	Creditors x 365 divided by Credit purchase Average payment period.				
1.3	Inventory Turnover Ratio.	Stock x 365 divided by material cost Holding period of stock				

Sr. No.	Ratios	Formula / Interpretation				
2.0	Liquidity Ratios:					
2.1	Current Ratio	Current Assets / Current Liabilities.				
2.2	Acid Test Ratio	Quick Assets / Quick Liabilities.				

Sr. No.	Ratios	Formula / Interpretation				
3.0	Profitability Ratios:					
3.1	Gross Profit Ratio	Gross profit / Net sales x 100				
3.2	Net Profit Ratio	Net profit / Net sales x 100				
3.3	Material cost ratio	Material/Sales x 100				
3.4	Total Expenses Ratio	Total expenses / Net sales x 100				
3.5	Return on Capital	PBIT / Capital employed x 100				
3.6	Return on Proprietor's Funds	PAT / Proprietor's Funds				

Sr. No.	Ratios	Formula / Interpretation				
4.0	Solvency Ratios:					
4.1	Debt Equity Ratio	Total Outside Debt / Equity or Shareholders' funds.				
4.2	Proprietary Ratio	Proprietor's funds / Total Assets x 100				
4.3	Interest Coverage Ratio	PBIT / Interest				
4.4	Debt Coverage Ratio	PATID / (Interest + Repayment of loan installments)				