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| **Start** | **Return on Capital Employed** |
| **PROFITABILITY RATIO** <br><br> Net Profit (Before Interest) x 100 <br> Capital Employed <br><br> **Answer** - in % | **Return on Shareholders' Equity** |
| **PROFITABILITY RATIO** <br><br> Net Profit (After Pref Dividend) x 100 <br> Ordinary Shares + Reserves <br><br> **Answer** - in % | **Current Ratio** |
| **LIQUIDITY RATIO** <br><br> Current Assets : Current Liabilities <br><br> **Answer** – Ideal ratio 2 : 1 | **Acid Test** |
| **LIQUIDITY RATIO** <br><br> Current Assets - Stock: Current Liabilities <br><br> **Answer** – Ideal Ratio 1 : 1 | **Stock Turnover** |
| **ACTIVITY RATIO** <br><br> Cost of Sales <br> Average Stock <br><br> **Answer** – in Times | **Average Stock** |
| **ACTIVITY RATIO** <br><br> Opening + Closing Stock <br> 2 <br><br> **Answer** – in Euro | **Debtors Collection Period** |

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| **ACTIVITY RATIO**<br><br>Debtors x 12/52/365<br>Credit Sales<br><br>**Answer** – In Months/Weeks/Days | # Creditors Collection Period |
| **ACTIVITY RATIO**<br><br>Creditors x 12/52/365<br>Credit Purchases<br><br>**Answer** – In Months/Weeks/Days | # Gearing Ratio (Total Capital) |
| **GEARING**<br><br>Loans + Debentures + Preference Shares x 100<br>Capital Employed<br><br>**Answer** – In %//Ratio | # Gearing Ratio (Equity Capital) |
| **GEARING**<br><br>Loans + Debentures + Preference Shares x 100<br>Ordinary Shares Issues + Reserves<br><br>**Answer** – In %//Ratio | # Interest Cover |
| **GEARING**<br><br>Net Profit Before Interest and Tax<br>Interest for the year<br><br>**Answer** – in Times | # Earnings Per Share |
| **INVESTMENT RATIOS**<br><br>Net Profit (After Preference Dividend Paid)<br>Number of Ordinary Shares<br><br>**Answer** – in Cent | # P/E Ratio |
| **INVESTMENT RATIOS**<br><br>Market Price Per Share<br>Earnings Per Share (Sometimes DPS)<br><br>**Answer** – in Years/Times | # Dividend Per Share |

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| **INVESTMENT RATIOS**<br><br>Ordinary Dividends x 100<br>Number of Ordinary Shares<br><br>**Answer** – in Cent | Dividend Cover |
| **INVESTMENT RATIOS**<br><br>Net Profit (After Tax & Preference Dividend)<br>Ordinary Dividend<br><br>**Answer** – in Times | Dividend Yield |
| **INVESTMENT RATIOS**<br><br>Dividend Per Share x 100<br>Share Price<br>**Answer** – in % | Profit paid to shareholders |
| **PROFITABILIY**<br><br>EPS x 100<br>DPS<br><br>**Answer** – in % | Finish |