

Financial Ratios Cheat Sheet

Liquidity ratios

How easily a company can cover short-term liabilities with short-term assets.

Quick Ratio

the acid test

$$\frac{\text{Quick cash}}{\text{Short-Term Liabilities}}$$

Current Ratio

$$\frac{\text{Short-Term Assets}}{\text{Short-Term Liabilities}}$$

Solvency Ratios

how much debt a company has, how risky it is.

Debt to Equity Ratio

gearing or leverage

$$\frac{\text{Debt}}{\text{Shareholder Equity}}$$

Debt to Assets Ratio

$$\frac{\text{Debt}}{\text{Total Assets}}$$

Operating ratios

How well the operations of a company make a profit.

Return on Equity - ROE

$$\frac{\text{Net Annual Profits}}{\text{Shareholder Equity}}$$

Return on Assets - ROA

$$\frac{\text{Net Annual Profits}}{(\text{Shareholder equity} + \text{Debt Capital})}$$

Valuation Ratios

How the market values a company with respect to its operations.

Price/Earnings ratio - P/E

$$\frac{\text{Market Capitalization}}{\text{Net Annual Earnings}}$$

Price/Sales ratio - P/S

$$\frac{\text{Market Capitalization}}{\text{Annual Sales Revenues}}$$

Price/Book Value - P/BV

$$\frac{\text{Market Capitalization}}{\text{Net Book Value of Assets}}$$

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Peter Leeds



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