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| --- | --- |
| Gross Profit Margin  Gross Profit x 100 = %  Sales 1 | Net Profit Margin  Net Profit x 100 = %  Sales 1 |
| Return on Capital Employed  Net Profit before(+) interest &Tax) x 100  Capital employed 1  = % | Return on Shareholders Funds  Net Profit X 100\_ = %  Issued Ord Sh Cap  + P&L Balance 1 |
| Acid Test Ratio  (Current Assets- Closing Stock)  Current Liabilities  Ideal….1:1 | Current Ratio  Current Assets  Current Liabilities  Ideal… 2:1 |
| Gearing Ratio  Debentures x 100  Capital Employed 1 | Debtors Days  Debtors x 12 = X months  Credit Sales |
| Creditors Days  Creditors x 12 = X months  Credit Purchases | Percentage Mark-Up  Gross Profit x 100 = %  Cost of sales 1 |
| Stock Turnover  Cost Of Sales = X times  Average Stock |  |