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| --- | --- |
| Gross Profit MarginGross Profit x 100 = %Sales 1  | Net Profit Margin Net Profit x 100 = % Sales 1  |
| Return on Capital EmployedNet Profit before(+) interest &Tax) x 100  Capital employed 1= % | Return on Shareholders FundsNet Profit X 100\_ = % Issued Ord Sh Cap + P&L Balance 1 |
| Acid Test Ratio(Current Assets- Closing Stock) Current LiabilitiesIdeal….1:1 | Current RatioCurrent AssetsCurrent LiabilitiesIdeal… 2:1 |
| Gearing RatioDebentures x 100  Capital Employed 1 | Debtors DaysDebtors x 12 = X monthsCredit Sales  |
| Creditors DaysCreditors x 12 = X monthsCredit Purchases  | Percentage Mark-UpGross Profit x 100 = %Cost of sales 1  |
| Stock TurnoverCost Of Sales = X timesAverage Stock |  |