



Best Financial Ratios Cheat Sheet (2025)

Liquidity Ratios

Current Ratio

$$\text{Current Ratio} = \frac{\text{Current Asset}}{\text{Current Liabilities}}$$

Quick Ratio

$$\text{Quick Ratio} = \frac{\text{Current Asset} - \text{Inventory}}{\text{Current Liabilities}}$$

Cash Ratio

$$\text{Cash Ratio} = \frac{\text{Cash and Cash Equivalents}}{\text{Current Liabilities}}$$

Operating Cash Flow Ratio

$$\text{Operating Cash Flow Ratio} = \frac{\text{Operating Cash Flow}}{\text{Current Liabilities}}$$

Profitability Ratios

Gross Profit Margin

$$\text{Gross Profit Margin} = \frac{\text{COGS}}{\text{Revenue}}$$

Net Profit Margin

$$\text{Net Profit Margin} = \frac{\text{Net Income}}{\text{Revenue}}$$

Return on Assets (ROA)

$$\text{ROA} = \frac{\text{Net Income}}{\text{Total Asset}}$$

Return on Equity (ROE)

$$\text{ROE} = \frac{\text{Net Income}}{\text{Shareholder's Equity}}$$

Operating Profit Margin

$$\text{Operating Profit Margin} = \frac{\text{Operating Income}}{\text{Revenue}}$$

Dividend Yield

$$\text{Dividend yield} = \frac{\text{Annual Dividends per Share}}{\text{Price per Share}}$$

Leverage Ratios

Debt-to-Equity Ratio

$$\text{Debt-to-Equity Ratio} = \frac{\text{Total Liabilities}}{\text{Shareholder's Equity}}$$

Interest Coverage Ratio

$$\text{Interest Coverage Ratio} = \frac{\text{EBIT}}{\text{Interest Expenses}}$$

Equity Ratio

$$\text{Equity Ratio} = \frac{\text{Shareholder's Equity}}{\text{Total Liabilities}}$$

Debt Service Coverage Ratio (DSCR)

$$\text{DSCR} = \frac{\text{Net operating income}}{\text{Total debt service}}$$

Debt-to-Asset Ratio

$$\text{Debt-to-Asset Ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

Efficiency Ratios

Inventory Turnover Ratio

$$\text{Inventory Turnover Ratio} = \frac{\text{COGS}}{\text{Average Inventory}}$$

Asset Turnover Ratio

$$\text{Asset Turnover Ratio} = \frac{\text{Sales}}{\text{Total Assets}}$$

Days Sales Outstanding (DSO)

$$\text{DSO} = \frac{\text{Accounts receivable}}{\text{Total sales}} \times \text{Numbers of days}$$

Days Inventory Outstanding (DIO)

$$\text{DIO} = \frac{\text{Average inventory}}{\text{Cost of goods sold}} \times \text{Numbers of days}$$

Market Value Ratios

Price-to-Earnings (P/E) Ratio

$$\text{P/E Ratio} = \frac{\text{Market price per share}}{\text{EPS}}$$

Price-to-Book (P/B) Ratio

$$\text{P/B Ratio} = \frac{\text{Market price per share}}{\text{Book Value per Share}}$$

Price-to-Sales (P/S) Ratio

$$\text{P/S Ratio} = \frac{\text{Market price per share}}{\text{Revenue per Share}}$$

Earnings Yield

$$\text{Earnings Yield} = \frac{\text{Earnings Per Share (EPS)}}{\text{Market Price Per Share}}$$

Ratio Analysis Workbook

Michael Seilmaier



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