

ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS

Study unit 8

FAC1601

OVERVIEW

- Profitability
 - Return on equity
 - Return on assets
 - Gross profit %
 - Profit margin
 - Financial leverage and effect
- Liquidity
 - Current ratio
 - Acid test or quick ratio
 - Trade receivables collection period
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 - Inventory-holding period
- Solvency
 - Debt-equity ratio

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Mark Steyvers



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