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FOMULAE FOR RATIO ANALYSIS PROFITABILITY RATIOS = $\frac{\text{Gross profit} \times 100}{\text{Sales revenue}}$ Net profit $\times 100$ Sales revenue LIQUIDITY RATIOS = $\frac{\text{Current assets}}{\text{Current liabilities}}$ = $\frac{\text{Current assets} - \text{stock}}{\text{Current liabilities}}$ SHAREHOLDER (STOCKHOLDER) RATIOS = $\frac{\text{Net profit before interest and tax}}{\text{Number of ordinary shares}}$ HL IB Business and Management - Tests and Examinations Formula Sheets for Examinations = $\frac{\text{Dividends per share} \times 100}{\text{Market price}}$ HL EFFICIENCY RATIOS = $\frac{\text{Net profit before interest}}{\dots}$

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Formula: Annual Depreciation = (Original Cost of Asset - Estimated Salvage Value) / Estimated Useful Life. Example 2: You buy printing equipment for \$78000, plan to use it for 6 years and can sell...

3.4 Final Account (HL) - Bracken's IB Business

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IB Business Management Finance and Accounts 3.7 Cash Flow. Cash is always important - short-term and long-term. Cash flow relates to the timing of payments to workers and suppliers and receipts from customers. if a business does not plan the timing of these payments and receipts carefully, it may run out of cash even though it is operating profitably.

IB Business Management Finance and Accounts Cash Flow

gross profit / sales revenue. (3.5)Net profit margin. (Net profit before interest and tax / sales revenue) x 100. (3.5)Capital employed. long term liabilities + share capital + retained profit. (3.5)Return on capital employed. (net profit before interest and tax / capital employed) x 100. (3.5)Current ratio. current assets / current liabilities.

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IB Business and Management Tests and Examinations

The Balance Sheet is best known as a snap shot of the accounts of the business, because it reflects the position of the company at a particular point in time. It is similar to a photograph of the financial status of a business. The Balance Sheet reflects information on three elements of the Business Organization. 1) Assets

3.4 Final Accounts - Bracken's IB Business

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