

4 key working capital ratios

Current working capital ratio

=

Current assets
—
Current liabilities

Quick working capital ratio

=

$\left[\begin{array}{c} \text{Current Assets} \\ - \\ \text{Inventories} \\ - \\ \text{Prepaid Expenses} \end{array} \right] \div \text{Current liabilities}$

Accounts receivable turnover ratio

=

Net annual credit sales
 \div
Average accounts receivables

Inventory turnover ratio

=

Cost of goods sold
 \div
Average inventory

Sample Questionnaire For Working Capital Ratio Analysis

Guillaume Favre



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