

FINANCIAL RATIO ANALYSIS MODEL

Financial Comparative Analysis Model

project	standard financial ratios	Corporate Financial Ratios	difference
current ratio	2.20	2.72	0.52
quick ratio	1.35	2.78	1.43
Accounts Receivable Turnover Ratio	2.00	1.54	-0.46
total asset turnover	0.30	0.25	-0.05
Assets and Liabilities	0.20	0.30	0.10
Equity ratio	1.00	0.43	-0.57
Tangible Equity Debt Ratio	0.50	0.43	-0.07
Get interest multiple	200.00	375.00	175.00
Gross profit margin	0.50	0.43	-0.07
Sales margin	0.26	0.39	0.13
return on assets	0.24	0.10	-0.14
return on equity	0.15	0.14	-0.01

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balance sheet

Compiling unit: XX company				unit: yuan			
assets	Line times	Opening balance	Ending balance	Liabilities and Owner's Equity	Line times	Opening balance	Ending balance
Current assets				Current liabilities			
Money funds	1	48790.00	58270.00	short term debt	22	9000.00	9000.00
accounts receivable	2	15000.00	15000.00	accounts payable	25	8500.00	8500.00
Bad debt provisions	3	2500.00	2500.00	Taxes payable	23	1250.00	1250.00
Net accounts receivable	4	12500.00	12500.00				
stock	5	5480.00	1540.00				
Total Current Assets	7	67760.00	67230.00	Total current liabilities	28	18750.00	18750.00
Fixed assets				Owner's equity			
Original value of fixed assets	10	12000.00	12000.00	Paid-in capital	29	50000.00	50000.00
accumulated depreciation	12	-7500.00	-7500.00	Surplus reserve	30	0.00	7480.00
net value of fixed assets	13	4500.00	4500.00	undistributed profits	31	0.00	7480.00
Total fixed assets	13	5000.00	4500.00	Total owner's equity	35	50000.00	57480.00
total assets	20	72760.00	82230.00	Total liabilities and owner's equity	40	72760.00	82230.00

income statement

Compiling unit: XX company		time: 8/1/2005		unit: yuan	
project	Line times	number of this month	Cumulative number for this year		
1. First, the main business income	1	19200.00	19200.00		
Less: main business cost	4	11000.00	11000.00		
Business tax and surcharges	5	0.00	0.00		
2. Main business profit	6	8200.00	8200.00		
Add: Other business profit	7	0.00	0.00		
Less: operating expenses	9	500.00	500.00		
Management costs	10	200.00	200.00		
Financial expenses	11	20.00	20.00		
Three: Operating profit	12	7480.00	7480.00		
Add: investment income	13	0.00	0.00		
subsidized income	14	0.00	0.00		
Non-operating income	15	0.00	0.00		
Less: Non-operating expenses	16	0.00	0.00		
Four: Total profit	17	7480.00	7480.00		
Less: income tax	18	0.00	0.00		
5. Net profit	19	7480.00	7480.00		

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CH Cherryholmes



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