

**Common Stock Ratios:** (a.k.a. Market Ratios)

price / earnings ratio = market price of common stock / earnings per share (a.k.a. PE, P/E)	(income statement)
price / earnings to growth ratio = stock's P/E ratio / 3 or 5 year growth rate in earnings (a.k.a. PEG ratio)	(income statement)
dividends per share = annual dividends / number of shares outstanding	(income statement)
dividend yield = dividends per share / market price per share	
dividend payout ratio = dividends per share / earnings per share	(income statement)
book value = common stockholders' equity / number of shares outstanding (a.k.a. book value per share)	(balance sheet)
price-to-book-value per share = market price per share / book value per share	(balance sheet)
price-to-cash flow per share = market price per share / cash flow per share	(income statement)
price-to-sales per share = market price per share / sales per share	(income statement)

**Profitability Ratios:**

net profit margin = net income ( <i>a.k.a. net profit after taxes</i> ) / total revenue ( <i>a.k.a. net sales</i> )	(income statement)
gross margin = gross profit / total revenue ( <i>a.k.a. net sales</i> )	(income statement)
operating margin = operating income ( <i>a.k.a. oper inc or loss</i> ) / total revenue ( <i>a.k.a. net sales</i> )	(income statement)
return on assets = net income ( <i>a.k.a. net profit after taxes</i> ) / total assets (a.k.a. ROA)	(balance sheet and income statement)
return on equity = net income ( <i>a.k.a. net profit after taxes</i> ) / total stockholders' equity (a.k.a. ROE, return on investment, ROI)	(balance sheet and income statement)

**Liquidity Ratios:**

current ratio = current assets / current liabilities	(balance sheet)
net working capital = current assets - current liabilities	(balance sheet)
acid test ratio = (cash + accts rcv + short-term investments + other current assets) / current liabilities (a.k.a. quick ratio)	(balance sheet)

**Activity Ratios:**

accounts receivable turnover = total revenue ( <i>a.k.a. annual sales</i> ) / accounts receivable	(balance sheet and income statement)
inventory turnover = total revenue ( <i>a.k.a. annual sales</i> ) / inventory	(balance sheet and income statement)
total asset turnover = total revenue ( <i>a.k.a. annual sales</i> ) / total assets	(balance sheet and income statement)

**Leverage Ratios:**

debt-equity ratio = long-term debt / total stockholders' equity	(balance sheet)
times interest earned = earnings before interest and taxes / interest expense	(income statement)
total debt to total assets = total liabilities ( <i>a.k.a. debt</i> ) / total assets	(balance sheet)