**Variable Formula**

X1 : Net working capital(= 유동자산 - 유동부채) / Total assets(자산총계)

= (casset - cdebt) / asset

X2 : Retained earnings(이익잉여금(결손금)) / Total assets(자산총계)

= rearnings / asset

X3 : Earnings before interest and taxes(영업이익: 매출액-판매/일반관리비)) / Total assets(자산총계)

= ebit / asset

X4 : Market value of share \* number of shares(=시가총액) / Total debt(부채 총계)

= 시가총액(stock \* stock\_num) / debt

X5 : Sales(수익(매출액)) / Total assets(자산총계)

= sales / assets

OM : Earnings before interest and taxes(이자 및 세전 이익 EBIT) / Sales

= ebit / sales

GA : Total assets\_t − Total assets\_t−1 / Total assets\_t−1 (자산총계들)

= (asset\_t - asset\_t-1) / asset\_t

GS : Sales\_t − Sales\_t−1 / Sales\_t−1(수익(매출액) 들)

= sales\_t

GE : Number of employees\_t − Number of employees\_t−1 / Number of employees\_t−1

= employee

CROE : ROE t − ROE t−1 (where ROE = Net income/Common Stockholders’ equity)

= (ROE)

CPB : Price - to - Book\_t − Price - to - Book\_t−1

( where P/ B = Marketvaluepershare/ Book valuepershare) 주가순자산비율

= stock / (equity / stock\_num)

= 주가 / 주당순자산

자본잠식 비율 : (자본금 - 자본총계) / 자본금

= (capital - equity)/capital => 플러스 일시 자본잠식으로 판단 = 파산

| **회사명** | **거래소코드** | **회계년도** | **[제조] 유동자산** | **[제조] 유동부채** | **[제조]자산** | **[제조] 이익잉여금(결손금)** | **[제조]부채** | **[제조]매출액** |  |  | **합계\_기말인원(명)** | **[공통] 자본금** | **[공통]자본** | **[공통]당기순이익(손실)** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

| **회사명** | **코드** | **년도** | **[제조]순운전자본비율(IFRS연결)** | **법인세비용차감전순이익** | **이자비용1** | **이자비용2** | **이자비용3** | **이자비용4** | **당기순이익** | **법인세비용** | **금융수익** | **금융원가** | **지분법** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |

ebit2 = 당기순이익 + 법인세비용 - 금융수익 + 금융원가 - 지분법손익

| 회사명 | 거래소코드 | 회계년도 | [제조] 유동자산(\*)(IFRS연결)(천원) | [제조] 유동부채(\*)(IFRS연결)(천원) | [제조]자산(\*)(IFRS연결)(천원) | [제조] 이익잉여금(결손금)(\*)(IFRS연결)(천원) | [제조]부채(\*)(IFRS연결)(천원) | [제조]매출액(수익)(\*)(IFRS연결)(천원) | 합계\_기말인원(명) | [공통] 자본금(\*)(IFRS연결)(천원) | [공통]자본(\*)(IFRS연결)(천원) | [공통]당기순이익(손실)(IFRS연결)(천원) | [공통]영업이익(손실)(연결) | [제조]\* 발행한 주식총수(\*)(IFRS연결) | 종가 | [공통]자기자본순이익률(IFRS연결) | [제조]법인세비용차감전순이익(손실)(IFRS연결) | [제조] 이자지급(-)(IFRS연결) |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |