

FINANCE KPIs CHEATSHEET



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ACCOUNTING KPIs

Revenue Growth Rate	Net Profit Margin	Return on Investment (ROI)	Return on Assets (ROA)	Return on Equity (ROE)	Equity Ratio	Current Ratio	Debt/EBITDA Ratio	Debt Service Coverage Ratio (DSCR)	EBITDA Margin
$\frac{(\text{Current Period Revenue} - \text{Previous Period Revenue})}{\text{Previous Period Revenue}} \times 100$	$\frac{(\text{Net Income} / \text{Revenue}) \times 100}{}$	$\frac{(\text{Net Profit} / \text{Initial Investment}) \times 100}{}$	$\frac{(\text{Net Income} / \text{Total Assets}) \times 100}{}$	$\frac{(\text{Net Income} / \text{Shareholders' Equity}) \times 100}{}$	$\frac{\text{Shareholders' Equity} / \text{Total Assets}}{}$	$\frac{\text{Current Assets} / \text{Current Liabilities}}{}$	$\frac{\text{Total Debt} / \text{EBITDA}}{}$	$\frac{\text{EBITDA} / \text{Total Debt Service}}{}$	$\frac{(\text{EBITDA} / \text{Total Revenue}) \times 100}{}$

CASH KPIs

Cash Flow from Operations (CFO)	Current Ratio	Quick Ratio (Acid-Test Ratio)	Days Inventory Outstanding (DIO)	Days Sales Outstanding (DSO)	Days Payable Outstanding (DPO)	Cash Conversion Cycle (CCC)	Cash Burn Rate	Cash Runway	Free Cash Flow (FCF)
$\text{Profit before Tax} - \text{Tax Paid} + \text{Non-cash Expenses (e.g. depreciation)} - \text{Changes in Working Capital}$	$\frac{\text{Current Assets} / \text{Current Liabilities}}{}$	$\frac{(\text{Current Assets} - \text{Inventory}) / \text{Current Liabilities}}{}$	$\frac{(\text{Average Inventory} / \text{Cost of Goods Sold}) \times \text{Number of Days in the Period}}{}$	$\frac{(\text{Accounts Receivable} / \text{Total Credit Sales}) \times \text{Number of Days in Period}}{}$	$\frac{(\text{Accounts Payable} / \text{Total Credit Purchases}) \times \text{Number of Days in Period}}{}$	$\text{DIO} + \text{DSO} - \text{DPO}$	$\frac{(\text{Beginning Cash Balance} - \text{Ending Cash Balance}) / \text{Number of Months}}{}$	$\frac{\text{Current Cash Balance} / \text{Cash Burn Rate}}{}$	$\frac{\text{Cash Flow from Operations} - \text{Capital Expenditures}}{}$

INVESTORS KPIs

Earnings Per Share (EPS)	Price-to-Earnings Ratio (P/E Ratio)	Return on Equity (ROE)	Debt-to-Equity Ratio	Gross Margin	Operating Margin	Current Ratio	Quick Ratio (Acid-Test Ratio)	Return on Investment (ROI)	Dividend Yield
$\frac{(\text{Net Income} - \text{Preferred Dividends}) / \text{Average Outstanding Shares}}{}$	$\frac{\text{Stock Price} / \text{Earnings Per Share}}{}$	$\frac{\text{Net Income} / \text{Average shareholders' Equity}}{}$	$\frac{\text{Total Debt} / \text{Shareholders' Equity}}{}$	$\frac{(\text{Gross Profit} / \text{Revenue}) \times 100}{}$	$\frac{(\text{Operating Income} / \text{Revenue}) \times 100}{}$	$\frac{\text{Current Assets} / \text{Current Liabilities}}{}$	$\frac{(\text{Cash} + \text{Accounts Receivables} + \text{Marketable Securities}) / \text{Current Liabilities}}{}$	$\frac{(\text{Net Profit from Investment} / \text{Cost of Investment}) \times 100}{}$	$\frac{(\text{Annual Dividend Per Share} / \text{Stock Price}) \times 100}{}$

INVENTORY KPIs

Inventory Turnover Ratio	Days Inventory Outstanding (DIO)	Inventory Carrying Cost	Stockout Rate	Fill Rate	Lead Time	Inventory Accuracy	Stock-to-Sales Ratio	Obsolete Inventory Ratio	Gross Margin Return on Inventory Investment
$\frac{\text{Cost of Goods Sold (COGS)} / \text{Average Inventory}}{}$	$\frac{365 \text{ days} / \text{Inventory Turnover Ratio}}{}$	$\frac{(\text{Inventory Holding Cost} / \text{Total Inventory Value}) \times 100}{}$	$\frac{(\text{Number of Stockouts} / \text{Total Demand}) \times 100}{}$	$\frac{(\text{Total Orders Fulfilled} / \text{Total Orders}) \times 100}{}$	$\frac{\text{Order Placed Date} - \text{Order Received Date}}{}$	$\frac{(\text{Total Actual Inventory} / \text{Total Recorded Inventory}) \times 100}{}$	$\frac{\text{Current Inventory} / \text{Average Daily Sales}}{}$	$\frac{(\text{Value of Obsolete Inventory} / \text{Total Inventory Value}) \times 100}{}$	$\frac{(\text{Gross Margin} / \text{Average Inventory}) \times 100}{}$

GROWTH KPIs

Revenue Growth	Customer Acquisition Cost (CAC)	Customer Lifetime Value (CLV)	Churn Rate	Monthly Recurring Revenue (MRR)	Net Promoter Score (NPS)	Customer Satisfaction Score (CSAT)	Market Share	Customer Retention Rate	Gross Margin
$\frac{((\text{Current Revenue} - \text{Previous Revenue}) / \text{Previous Revenue}) \times 100}{}$	$\frac{\text{Total Cost of Sales and Marketing} / \text{Number of New Customers Acquired}}{}$	$\frac{\text{Average Purchase Value} \times \text{Average Purchase Frequency} \times \text{Average Customer Lifespan}}{}$	$\frac{(\text{Number of Customers at the Start of the Period} - \text{Number of Customers at the End of the Period}) / \text{Number of Customers at the Start of the Period}}{}$	$\frac{\text{Average Revenue Per User} \times \text{Number of Customers}}{}$	$\frac{(\% \text{ of Promoters}) - (\% \text{ of Detractors})}{}$	$\frac{(\text{Number of Satisfied Responses} / \text{Total Responses}) \times 100}{}$	$\frac{(\text{Your Company's Sales} / \text{Total Market Sales}) \times 100}{}$	$\frac{(\text{Number of Customers at the End of the Period} - \text{Number of New Customers Acquired}) / \text{Number of Customers at the Start of the Period} \times 100}{}$	$\frac{((\text{Revenue} - \text{Cost of Goods Sold}) / \text{Revenue}) \times 100}{}$