**Columns to Use:**

**Use columns**

**Remove Columns**

**Create columns**

* X1 net profit / total assets – Return on Assets
* X2 total liabilities / total assets -> Debt/Asset Ratio – debt ratio
* X17 total assets / total liabilities 1/Debt ratio
* X4 current assets / current liabilities -> Current Ratio
* X8  shareholder’s equity/ total liabilities debtEquity ratio
* X9 sales / total assets – Asset Turnover ratio
* //X20 (inventory \* 365) / sales Day sales of inventory
* X26 (net profit + depreciation) / total liabilities Cash flow coverage ratio
* X23 net profit / sales Net profit margin
* X44 (receivables \* 365) / sales (Day sales outstanding)
* X46 (current assets - inventory) / current liabilities Quick Ratio
* X49 EBITDA (profit on operating activities - depreciation) / sales Operating profit margin
* //X32 (current liabilities)/ cost of products sold (1/payable Turnover)
* X52 (current liabilities \* 365) / cost of products sold Days payable outstanding
* X59 long-term liabilities / equity DebtoEquity
* X60 sales / inventory Inventory turnover
* X61 sales / receivables Receivables Turnover
* X56 (sales - cost of products sold) / sales Gross profit margin
* X64 sales / fixed assets fixed asset turnover
* X47 (inventory \* 365) / cost of products sold ( Day inventory outstanding)
* OperatingCycle= DaySalesofInventory + Day Sales Outstading (x65=x47+x44)
* cashConversionCycle = Days inventory outstanding + DaySalesOutstanding – Days payable outstanding(x66 = x47+x44 – x5)
* x67 = 1/x32 (payable turnover)
* x68 = EBIT/Sales (Pretax profit margin)
* x69 = Total Liabilities/(Total Liabilities + Equity) Total debt to capital ratio
* x70 = EBIT/Sales ebitperRevenue
* x71 = Total Assets/Shareholder’s Equity (Equity multiplier)
* x72 =EBIT/(total assets-current liabilities) (Return on capital employed)
* isBankrupted if it is bankrupt, then the value is 1, otherwise 0

Create temporary columns:

* 1. Total Assets = x55/x3
  2. Fixed Assets = x28/x3
  3. EBIT = x7\*Total Assets
  4. Sales = x64\*fixed assets
  5. Equity = x10\*Total Assets
  6. Total Liabilities = x2 \* Total Assets
  7. Shareholder’s equity/Share capital = -(x25\*TotalAssets)+Equity
  8. Current Liabilities = x51 \* Total Assets

Assumptions:

1. Total debt = Total Liabilities
2. Sales = Revenue