Key figures formula collection

Solidity

Indicates how much of the company's assets have been financed with own funds, i.e. Equity.
A bit careless how "rich" the company is. A high solvency also means that the long-term ability to pay is good. Of course, there are not always untaxed reserves.

Equity ratio = Equity plus 79.4 percent of untaxed reserves / Total assets

Cash flow

Indicates the company's ability to pay supplier debts, wages, taxes, various purchases, etc. in the short perspective.
If cash liquidity is above 100 percent, our current liabilities can be paid immediately, at least in theory.
It is then assumed, for example, that the accounts receivable flow in at the right rate, here the reality may look different. Many companies have a checking account to solve temporary payment problems.

The cash liquidity is calculated by dividing the current assets excluding inventory by the short-term liabilities.

Cash flow = current assets (excluding inventory) / current liabilities

Coverage contribution

The contribution margin is obtained by taking the selling price of a product minus the purchase price.
Margin contribution = sales price minus purchase price

Degree of coverage

Simply states the margin as a percentage of the selling price.
Coverage rate = coverage contribution in kroner / sales price

Bank interest in percent

Interest cost in kroner for the year / size of the loan in kroner before amortization at the end of the year

Gross profit

The gross profit is obtained by taking total merchandise revenue minus total merchandise costs.
ATTENTION! *In an annual report, we take the sum of net sales minus the sum of raw materials and supplies.*

Gross profit = Total merchandise revenue minus total merchandise costs

Gross profit margin

First, the gross profit in kroner is obtained by taking the sum of merchandise revenue minus the sum of merchandise costs.
ATTENTION! *In an annual report, we take the sum of net sales minus the sum of raw materials and supplies.*
Next, we divide the gross profit by total merchandise revenue.

Gross profit margin = (Total merchandise revenue minus total merchandise costs) divided by total merchandise revenue.

Profit margin

Profit for the year after depreciation in relation to total revenue.
ATTENTION! *In an annual report, we take net sales.*

Profit margin = profit for the year after depreciation / total revenue

Average stock

Shows the average inventory in a company. The stock's value is measured at different times.
These values are then summed and divided by the number of measurement occasions.

Average stock = the stock value at different times is summed / number of measurement occasions