**1.PROFIT LOSS STATEMENT**

**1.1 Revenue**

**'Revenue' (1)-In accounting, revenue is the income that a business has from its normal business activities, usually from the sale of goods and services to customers. Revenue is also referred to as sales or turnover. Some companies receive revenue from interest, royalties, or other fees.**

**'Revenue per Share' (132) -Sales per share is a ratio that computes the total revenue earned per share over a designated period, whether quarterly, semi-annually, annually, or trailing twelve months (TTM). It is calculated by dividing total revenue by average total shares outstanding. It is also known as "revenue per share."**

**'Deferred revenue' (49)-Deferred revenue refers to payments received in advance for services which have not yet been performed or goods which have not yet been delivered. These revenues are classified on the company's balance sheet as a liability and not as an asset.**

**'Revenue Growth' (2)-Revenue growth is the increase (or decrease) in a company's sales from one period to the next. Shown as a percentage, revenue growth illustrates the increases and decreases over time identifying trends in the business.**

**'10Y Revenue Growth (per Share)' (200)**

**'5Y Revenue Growth (per Share)' (201)**

**'3Y Revenue Growth (per Share)' (202)**

**'priceSalesRatio' (84)-Price–sales ratio, P/S ratio, or PSR, is a valuation metric for stocks. It is calculated by dividing the company's market capitalization by the revenue in the most recent year; or, equivalently, divide the per-share stock price by the per-share revenue. Also, justified p/s is calculated as**

**'Price to Sales Ratio' (144)**

**'priceToSalesRatio' (78)**

**1.2 Expenditure**

**‘Cost of Revenue’ (3)-Cost of revenue is the total of all costs incurred directly in producing, marketing, and distributing the products and services of a company to customers. Cost of revenue can be found in the company income statement.**

**‘Operating Expenses’ (7)-An operating expense, operating expenditure, operational expense, operational expenditure or opex is an ongoing cost for running a product, business, or system. Its counterpart, a capital expenditure, is the cost of developing or providing non-consumable parts for the product or system.**

**'SG&A Expense' (6)-SG&A is an initialism used in accounting to refer to Selling, General and Administrative Expenses, which is a major non-production cost presented in an income statement.**

**'SG&A to Revenue' (163)-While SG&A typically doesn't absorb as much revenue as cost of goods sold, it is still usually anywhere from 15 to 25 percent of revenue. Many of these costs are quasi-fixed in nature, meaning that as a company grows revenue, they gain leverage on these expenses and they decline as a percentage of revenue**

**'R&D Expenses' (5)-R&D expenses are a line item from many companies' income statements. R&D expense (short for research and development expense) is essentially the amount of money that a company spends to develop new products and services each year.**

**'R&D to Revenue’ (164)-The Research & Development (R&D) Expense to Revenue ratio measures the percentage of sales that is allocated to R&D expenditures.**

**R&D Expense Growth' (220)-Research and development (**[**R&D**](https://www.investopedia.com/terms/r/randd.asp)**) expenses are associated directly with the research and development of a company's goods or services and any** [**intellectual property**](https://www.investopedia.com/terms/i/intellectualproperty.asp) **generated in the process. A company generally incurs R&D expenses in the process of finding and creating new products or services.**

**'Interest Expense' (9)-Interest expense is a non-operating expense shown on the income statement. It represents interest payable on any borrowings – bonds, loans, convertible debt or lines of credit. It is essentially calculated as the interest rate times the outstanding principal amount of the debt.**

**'Income Tax Expense' (11)-Income tax expense is a type of expense which is to be paid by every person or organization on the income earned by them in each financial year as per the norms prescribed in the income tax laws and it results in the outflow of cash as the liability of income tax is paid out through bank transfers to the income tax**

**'Stock-based compensation' (62)-Stock Based Compensation (also called Share-Based Compensation or Equity Compensation) is a way of paying employees, executives, and directors of a company with shares of ownership in the business. ... Shares issued to employees are usually subject to a vesting period before they can be sold.**

**'Stock-based compensation to Revenue' (169)-Stock Based Compensation (also called Share-Based Compensation or Equity Compensation) is a way of paying employees, executives, and directors of a company with shares of ownership in the business. ... Shares issued to employees are usually subject to a vesting period before they can be sold.**

**'Capital Expenditure' (64)-money spent by a business or organization on acquiring or maintaining fixed assets, such as land, buildings, and equipment**

**‘Capex to Operating Cash Flow' (166)-The CAPEX to Operating Cash Ratio assesses how much of a company’s cash flow from operations is being devoted to** [**capital expenditure**](https://corporatefinanceinstitute.com/resources/knowledge/accounting/capital-expenditure-capex/)**. Such investments entail engaging in capital-intensive projects such as expanding a production facility, launching a new product line, or restructuring a division.**

**'Capex to Revenue’ (167)-its revenue back into productive assets. A high ratio potentially indicates that a company is investing heavily, which could be a positive or a negative sign depending on how effectively it uses those assets to produce new income.**

**‘Capex to Depreciation’ (168)-Over the life of an asset, total depreciation will be equal to the net capital expenditure. This means if a company regularly has more CapEx than depreciation, its asset base is growing. Here is a guideline to see if a company is growing or shrinking (over time): CapEx > Depreciation = Growing Assets**

**'Capex per Share' (188)-It is calculated as the Capital Expenditure from the Statement of CashFlows divided by the Average Shares Outstanding for the same period. Ideally a company should, over time, be generating a positive "free cash flow" net of this number, in order to fund its dividend payments.**

## **1.3PROFITABILITY**

**'grossProfitMargin' (91)-Gross margin is the difference between revenue and cost of goods sold divided by revenue. Gross margin is expressed as a percentage. Generally, it is calculated as the selling price of an item, less the cost of goods sold. Gross Margin is often used interchangeably with Gross Profit, but the terms are different.**

**'Gross Margin' (22)**

**'Gross Profit' (4)-Gross profit is the profit a company makes after deducting the costs associated with making and selling its products, or the costs associated with providing its services. Gross profit will appear on a company's income statement and can be calculated by subtracting the cost of goods sold (COGS) from revenue (sales).**

**‘Gross Profit Growth' (189)-A company's gross profit margin percentage is calculated by first subtracting the cost of goods sold (COGS) from the net sales (gross revenues minus returns, allowances, and discounts). This figure is then divided by net sales, to calculate the gross profit margin in percentage terms**

**'Operating Income' (8)-Operating income is an accounting figure that measures the amount of profit realized from a business's operations, after deducting operating expenses such as wages, depreciation and cost of goods sold (COGS).**

**‘Operating Income Growth' (191)-Operating Income growth is the change in operating income on year-on-year basis.**

**'operatingProfitMargin' (92)-Operating Profit Margin is a profitability or performance ratio that reflects the percentage of profit a company produces from its operations, prior to subtracting taxes and interest charges. It is calculated by dividing the operating profit by** [**total revenue**](https://corporatefinanceinstitute.com/resources/knowledge/accounting/sales-revenue/) **and expressing as a percentage. The margin is also known as** [**EBIT (Earnings Before Interest and Tax)**](https://corporatefinanceinstitute.com/resources/knowledge/finance/ebit/) **Margin.**

**'Earnings before Tax' (10)-Earnings before tax (EBT) measures a company's financial performance. ... EBT is a line item on a company's income statement. It shows a company's earnings with the cost of goods sold (COGS), interest, depreciation, general and administrative expenses, and other operating expenses deducted from gross sales.**

**'Earnings Before Tax Margin' (30)-The pretax profit margin is a financial accounting tool used to measure the operating efficiency of a company. It is a ratio that tells us the percentage of sales that has turned into profits or, in other words, how many cents of profit the business has generated for each dollar of sale before deducting taxes.**

**'niperEBT' (90)**

**'nIperEBT' (99)**

**'eBTperEBIT' (100)-Earnings before tax (EBT) reflects how much operating profit has been realized before accounting for taxes, while EBIT excludes both taxes and interest payments. ... EBT and EBIT are similar to each other and are both variations of EBITDA.**

**'ebtperEBIT' (89)**

**'EBIT Margin' (24)-The EBIT margin is a financial ratio that measures the profitability of a company calculated without taking into account the effect of interest and taxes. It is calculated by dividing EBIT (earnings before interest and taxes) by sales or net income. EBIT margin is also known as operating margin.**

**'EBIT' (28)-EBIT (earnings before interest and taxes) is a company's net income before income tax expense and interest expenses are deducted. EBIT is used to analyze the performance of a company's core operations without the costs of the capital structure and tax expenses impacting profit**

**'EBIT Growth' (190)-Earnings before interest and taxes (EBIT) is an indicator of a company's profitability. EBIT can be calculated as revenue minus expenses excluding tax and interest. EBIT is also referred to as operating earnings, operating profit, and profit before interest and taxes**

**'eBITperRevenue' (101)**

**'ebitperRevenue' (88)**

**'EBITDA' (27)-A company's earnings before interest, taxes, depreciation, and amortization is an accounting measure calculated using a company's earnings, before interest expenses, taxes, depreciation, and amortization(amortization refers to spreading payments over multiple periods.) are subtracted, as a proxy for a company's current operating profitability.**

**'EBITDA Margin' (23)-EBITDA margin is a measure of a company's operating profit as a percentage of its revenue. The acronym stands for earnings before interest, taxes, depreciation, and amortization. Knowing the EBITDA margin allows for a comparison of one company's real performance to others in its industry**

**'Net Income' (14)-in business and accounting, net income is an entity's income minus cost of goods sold, expenses, depreciation and amortization, interest, and taxes for an accounting period**

**'Net Income Com' (16)**

**'Net Income - Non-Controlling int' (12)-A non-controlling interest, also known as a minority interest, is an ownership position wherein a shareholder owns less than 50% of outstanding shares and has no control over decisions. Non-controlling interests are measured at the net asset value of entities and do not account for potential voting rights.**

**'Net Income - Discontinued ops' (13)-In financial accounting, discontinued operations refer to parts of a company’s core business or product line that have been divested or shut down and that are reported separately from continuing operations on the income statement.**

**'Net Income per Share' (133)-In a given fiscal year, a publicly-traded company's profit divided by the number of shares outstanding. In general, earnings per share apply only to common shares. ... It is calculated thusly: Earnings per share = (net income - preferred dividends) / average shares outstanding.**

**'Net Profit Margin' (31)-Profit margin, net margin, net profit margin or net profit ratio is a measure of profitability. It is calculated by finding the net profit as a percentage of the revenue.**

**'netProfitMargin' (94)**

**'Profit Margin' (25)**

**'pretaxProfitMargin' (93)-The pretax profit margin is a financial accounting tool used to measure the operating efficiency of a company before deducting taxes.**

**'Net Income Growth' (192)-To calculate net income growth, subtract the previous period's net profit from the current period's net profit and divide the result by the last period's figure. Multiply by 100 to get a percentage growth rate between the two periods.**

**'10Y Net Income Growth (per Share)' (206)**

**'5Y Net Income Growth (per Share)' (207)**

**'3Y Net Income Growth (per Share)' (208)**

**Earning compared to share price**

**'EPS' (17)- Earnings per share (EPS) is a company's net profit divided by the number of common shares it has outstanding. EPS indicates how much money a company makes for each share of its stock and is a widely used metric for corporate profits.**

**'EPS Diluted' (18)-Diluted EPS is calculated as a company's net income minus preferred dividends divided by the weighted average number of shares outstanding plus the impact of convertible preferred shares and the impact of options, warrants, and other dilutive securities.**

**'EPS Growth' (193)-Earnings per share growth is defined as the percentage change in normalised earnings per share over the previous 12 month period to the latest year end. It gives a good picture of the rate at which a company has grown its profitability.**

**'EPS Diluted Growth' (194)-Diluted EPS is a calculation used to gauge the quality of a company's earnings per share (EPS) if all convertible securities were exercised. ... The diluted EPS will usually be lower than the simple or basic EPS but in the rare case that there are anti-dilutive securities it may be higher.**

**'PE ratio' (143)-The price-earnings ratio, also known as P/E ratio, P/E, or PER, is the ratio of a company's share price to the company's earnings per share. The ratio is used for valuing companies and to find out whether they are overvalued or undervalued.**

**'Earnings Yield' (153)-Earning yield is the quotient of earnings per share divided by the share price. It is the reciprocal of the P/E ratio. The earning yield is quoted as a percentage, allowing an easy comparison to going bond rates.**

**'Retained earnings (deficit)' (55)- A retained earnings deficit, also called an accumulated deficit, happens when cumulative losses are greater than cumulative profits causing the account to have a negative or debit balance. In other words, an RE deficit is a negative retained earnings account.**

**'priceEarningsToGrowthRatio' (83)-The 'PEG ratio' (price/earnings to growth ratio) is a valuation metric for determining the relative trade-off between the price of a stock, the earnings generated per share (EPS), and the company's expected growth. In general, the P/E ratio is higher for a company with a higher growth rate.**

**'priceEarningsRatio' (79)-The price-earnings ratio, also known as P/E ratio, P/E, or PER, is the ratio of a company's share price to the company's earnings per share. The ratio is used for valuing companies and to find out whether they are overvalued or undervalued**

**'returnOnAssets' (96)-The return on assets shows the percentage of how profitable a company's assets are in generating revenue. ROA can be computed as below: This number tells you what the company can do with what it has, i.e. how many dollars of earnings they derive from each dollar of assets they control**

**Return on Tangible Assets (172)-Return on tangible assets is calculated as Net Income divided by its average total tangible assets. Total tangible assets equals to Total Assets minus Intangible Assets. 's annualized Net Income for the quarter that ended in . ... 's average total tangible assets for the quarter that ended in**

**'returnOnCapitalEmployed' (98)-Return on capital employed is an accounting ratio used in finance, valuation, and accounting. It is a useful measure for comparing the relative profitability of companies after taking into account the amount of capital used.**

**'ROIC' (171)-The return on invested capital (ROIC) is the percentage amount that a company is making for every percentage point over the Cost of Capital|Weighted Average Cost of Capital (WACC). More specifically, the return on investment capital is the percentage return that a company makes over its invested capital**

**'returnOnEquity' (97)-The return on equity is a measure of the profitability of a business in relation to the equity. Because shareholder's equity can be calculated by taking all assets and subtracting all liabilities, ROE can also be thought of as a return on assets minus liabilities.**

**'ROE' (187)**

**'effectiveTaxRate' (95)-Effective tax rate can be defined as the average rate at which an individual is taxed on earned income, or the average rate at which a corporation is taxed on pre-tax profits. The overall tax incidence under the applicable tax rates is lower due to the various allowances and deductions claimed by a taxpayer.**

**'Preferred Dividends' (15)-Preferred dividends are the dividends that are accrued paid on a company's preferred stock. Any time a company pays dividends, preferred shareholders have priority over common shareholders, which means dividends must always be paid to preferred shareholders before they are paid to common shareholders.**

**'Dividend per Share' (21)-Dividend per share (DPS) is the sum of declared dividends issued by a company for every ordinary share outstanding. The figure is calculated by dividing the total dividends paid out by a business, including interim dividends, over a period of time by the number of outstanding ordinary shares issued**

**'Dividends per Share Growth' (197)-To figure the growth ratio in the dividends per share, determine the dividends paid previously and the current dividends. First, subtract the prior dividends from the current dividends. Second, divide the change in dividends by the prior dividends.**

**'Dividend payments' (70)-Dividends are payments that a company makes to its investors on its outstanding shares. They are made up of a company's profit or retained earnings, in an amount set by a company's “dividend policy.” A company pays dividends on both its common and preferred shares.**

**'dividendYield' (85)-The dividend yield or dividend-price ratio of a share is the dividend per share, divided by the price per share. It is also a company's total annual dividend payments divided by its market capitalization, assuming the number of shares is constant. It is often expressed as a percentage**

**Dividend Yield (161)**

**'10Y Dividend per Share Growth (per Share)' (212)**

**'5Y Dividend per Share Growth (per Share)' (213)**

**'3Y Dividend per Share Growth (per Share)' (214)**

**Payout Ratio' (162)-The dividend payout ratio is the fraction of net income a firm pays to its stockholders in dividends: The part of earnings not paid to investors is left for investment to provide for future earnings growth.**

**'payoutRatio' (124)**

**'dividendPayoutRatio' (131)**

**'Other comprehensive income' (54)-In business accounting, other comprehensive income (OCI) includes revenues, expenses, gains, and losses that have yet to be realized. A traditional example of an OCI is a portfolio of bonds that have not yet matured and consequently haven't been redeemed.**

**'Consolidated Income' (29)-An income statement that combines the revenue, expenses, and income of a parent company and its subsidiaries. A consolidated income statement presents an aggregated picture of the whole corporation rather than its individual parts.**

**Income Quality (160)-The quality of income ratio is defined as the proportion of cash flow from operations to net income. The formula for the quality of income ratio is: A ratio of greater than 1.0 usually indicates high-quality income, while a ratio of less than 1.0 indicates low-quality**

## 

**2 BALANCE SHEET**

**2.1 Liabilities**

**'Invested Capital' (177)-Invested capital is the total amount of money raised by a company by issuing securities to equity shareholders and debt to bondholders, where the total debt and capital lease obligations are added to the amount of equity issued to investors.**

**'Long-term investments' (40)-A long-term investment is an account a company plans to keep for at least a year such as stocks, bonds, real estate, and cash. The account appears on the asset side of a company's balance sheet. Long-term investors are generally willing to take on more risk for higher rewards.**

**'Investment purchases and sales' (66)-In an economic sense, an investment is the purchase of goods that are not consumed today but are used in the future to create wealth. In finance, an investment is a monetary asset purchased with the idea that the asset will provide income in the future or will later be sold at a higher price for a profit**

**Liabilities**

**'Total liabilities' (53)-Total liabilities are the aggregate debt and financial obligations owed by a business to individuals and organizations at any specific period of time. Total liabilities are reported on a company's balance sheet and are a component of the general accounting equation: Assets = Liabilities + Equity.**

**'Total current liabilities' (46)-Current liabilities are a company's short-term financial obligations that are due within one year or within a normal operating cycle. ... Examples of current liabilities include accounts payable, short-term debt, dividends, and notes payable as well as income taxes owed**

**'Total non-current liabilities' (52)-Noncurrent liabilities include debentures, long-term loans, bonds payable, deferred tax liabilities, long-term lease obligations, and pension benefit obligations. ... Other examples include deferred compensation, deferred revenue, and certain health care liabilities**

**'Tax Liabilities' (50)-Tax liability is the total amount of tax debt owed by an individual, corporation, or other entity to a taxing authority like the Internal Revenue Service (IRS). In other words, it is the total amount of tax you're responsible for paying to the taxman**

**'Deposit Liabilities' (51)-Loan-deposit ratio (LTD ratio or LDR) is a ratio between the banks total loans and total deposits. The ratio is generally expressed in percentage terms.**

**'Other Liabilities' (60)-other liabilities are all miscellaneous obligations that a company lumps together on financial statements.**

**Equity**

**'Total shareholders equity' (56)-Shareholders equity is the difference between total assets and total liabilities. It is also the Share capital retained in the company in addition to the retained earnings minus the treasury shares.**

**'Shareholders Equity per Share' (139)-Book value of equity per share (BVPS) is the ratio of equity available to common shareholders divided by the number of outstanding shares. This figure represents the minimum value of a company's equity, and measures the book value of a firm on a per-share basis**

**'Investments' (57)**

**10Y Shareholders Equity Growth (per Share)' (209)**

**5Y Shareholders Equity Growth (per Share)' (210)**

**3Y Shareholders Equity Growth (per Share) (211)**

**'companyEquityMultiplier' (120)-An equity multiplier is a financial ratio that measures how much of a company's assets are financed through stockholders' equity.**

**Debt**

**'Total debt' (48)-Total debt is the sum of all short- and long-term debt. Net debt is calculated by subtracting all cash and cash equivalents from the total of short- and long-term debt.**

**'totalDebtToCapitalization' (117)-The total** [**debt-to-capitalization ratio**](https://www.investopedia.com/terms/d/debt-to-capitalratio.asp) **is a tool that measures the total amount of outstanding company** [**debt**](https://www.investopedia.com/terms/d/debtratio.asp) **as a percentage of the firm’s total capitalization. The ratio is an indicator of the company's** [**leverage**](https://www.investopedia.com/terms/l/leverage.asp)**, which is debt used to purchase assets.**

**'Long-term debt' (47)-Long Term Debt (LTD) is any amount of outstanding debt a company holds that has a maturity of 12 months or longer. It is classified as a non-current liability on the company's balance sheet. These statements are key to both financial modeling and accounting.**

**'longtermDebtToCapitalization' (116)- The long-term debt to capitalization ratio, a variation of the traditional debt-to-equity (D/E) ratio, shows the financial leverage of a firm. It is calculated by dividing long-term debt by total available capital (long-term debt, preferred stock, and common stock).**

**'Short-term debt' (45)-Short-term debt, also called current liabilities, is a firm's financial obligations that are expected to be paid off within a year. Common types of short-term debt include short-term bank loans, accounts payable, wages, lease payments, and income taxes payable**

**'Issuance (repayment) of debt' (68)-A debt issue refers to a financial obligation that allows the issuer to raise funds by promising to repay the lender at a certain point in the future and in accordance with the terms of the contract. A debt issue is a fixed corporate or government obligation such as a bond or debenture.**

**'Net Debt' (58)-Net debt can be expressed as a metric that indicates the overall debt situation of a company by netting the value of the liabilities and debts of a company along with its cash and other similar liquid assets. To put it simple, net debt refers to the total debt of a company minus cash on hand.**

**'Net Debt to EBITDA' (157)-The net debt-to-EBITDA (earnings before interest depreciation and amortization) ratio is a measurement of leverage, calculated as a company's interest-bearing liabilities minus cash or cash equivalents, divided by its EBITDA.**

**'Debt to Equity' (155)-The debt-to-equity ratio is a financial ratio indicating the relative proportion of shareholders' equity and debt used to finance a company's assets. Closely related to leveraging, the ratio is also known as risk, gearing or leverage**

**'debtEquityRatio' (115)**

**'debtRatio' (114)-Debt Ratio is a financial ratio that indicates the percentage of a company's assets that are provided via debt. It is the ratio of total debt and total assets. or alternatively**

**'Debt to Assets' (156)-The debt to total assets ratio is an indicator of a company's financial leverage. It tells you the percentage of a company's total assets that were financed by creditors**

**'Interest Debt per Share' (140)**

**'Debt Growth' (219)**

**'interestCoverage'(118)-The interest coverage ratio is a debt ratio and profitability ratio used to determine how easily a company can pay interest on its outstanding debt. The interest coverage ratio may be calculated by dividing a company's** [**earnings before interest and taxes (EBIT)**](https://www.investopedia.com/terms/e/ebit.asp) **during a given period by the company's interest payments due within the same period.**

**'cashFlowToDebtRatio' (119)-The cash flow-to-debt ratio compares a company's generated cash flow from operations to its total debt. The cash flow-to-debt ratio indicates how much time it would take a company to pay off all of its debt if it used all of its operating cash flow for debt repayment**

**2.2 Asset/Capital**

**'Total assets' (43)-Total assets refers to the total amount of assets owned by a person or entity. Assets are items of economic value, which are expended over time to yield a benefit for the owner. If the owner is a business, these assets are usually recorded in the accounting records and appear in the balance sheet of the business**

**'Total current assets' (37)-Total current assets is the aggregate amount of all cash, receivables, prepaid expenses, and inventory on an organization's balance sheet. These assets are classified as current assets if there is an expectation that they will be converted into cash within one year**

**'Total non-current assets' (42)-Noncurrent assets are a company's long-term investments for which the full value will not be realized within the accounting year. Examples of noncurrent assets include investments in other companies, intellectual property (e.g. patents), and property, plant and equipment.**

**'Tax assets' (41)-A deferred tax asset is an item on the balance sheet that results from overpayment or advance payment of taxes. It is the opposite of a deferred tax liability, which represents income taxes owed**

**'Other Assets' (59)-Other assets. are miscellaneous assets that cannot be classified as current assets, fixed assets, or intangible assets. Examples of other assets include deferred tax assets, bond issue costs, advances to officers, prepaid pension costs, and long-term prepayments.**

**'Property, Plant & Equipment Net' (38)-Property, plant, and equipment (PP&E) are long-term assets vital to business operations and not easily converted into cash. Property, plant, and equipment are** [**tangible assets**](https://www.investopedia.com/terms/t/tangibleasset.asp)**, meaning they are physical in nature or can be touched. The total value of PP&E can range from very low to extremely high compared to total assets.**

**Tangible Asset Value (175)-Net Tangible Assets (NTA) is the value of all physical (“tangible”) assets minus all liabilities. Liabilities are legal obligations or debt owed to another person or company. ... and total liabilities. The total value of net tangible assets are sometimes referred to as the company's “book value” or “net asset value.”**

**'Goodwill and Intangible Assets' (39)-Goodwill is an intangible asset that is associated with the purchase of one company by another. Specifically, goodwill is the portion of the purchase price that is higher than the sum of the net fair value of all of the assets purchased in the acquisition and the liabilities assumed in the process**

**'Intangibles to Total Assets’ (165)**

**'Asset Growth' (217)-Asset growth is not a complex concept; it simply means the degree to which an asset increases or decreases in value over time. Although you can keep track of asset growth manually with paper, a pencil and a calculator, using a computer spreadsheet is not only more efficient and accurate, it is also relatively simple.**

**Net Current Asset Value (176)-A net current asset value is a rough measure of the liquidation value of a company. It is an estimate of how much cash value, before tax, investors could receive if they closed the business and sold off all of its hard assets then paid off the firm's creditors.**

**'Acquisitions and disposals' (65)-There are two methods of obtaining an interest in a business that is being sold due to a risk of bankruptcy: Acquisition and Disposal.**

**Acquisition is an action in which a company buys most or all of a target company’s ownership stakes in order to assume control**

**'Depreciation & Amortization' (61)-Amortization and depreciation are two methods of calculating the value for business assets over time. ... Amortization is the practice of spreading an intangible asset's cost over that asset's useful life. Depreciation is the expensing of a fixed asset over its useful life.**

**3. CASH FLOW STATEMENT**

**3.1 Efficiency Ratios**

**'Inventories' (36)-Inventory or stock is the goods and materials that a business holds for the ultimate goal of resale. Inventory management is a discipline primarily about specifying the shape and placement of stocked goods.**

**Average Inventory' (180)-Average inventory is a calculation that estimates the value or number of a particular good or set of goods during two or more specified time periods. Average inventory is the mean value of an inventory within a certain time period, which may vary from the median value of the same data set**

**'Days of Inventory on Hand' (183)-Divide the inventory turnover rate into 365 to find your days of inventory on hand. The inventory turnover rate equals COGS divided by the average inventory for the accounting period.**

**'daysOfInventoryOutstanding' (110)-Days inventory outstanding (DIO) is the average number of days that a company holds its** [**inventory**](https://corporatefinanceinstitute.com/resources/knowledge/accounting/inventory/) **before selling it.**

**'inventoryTurnover' (103)-in accounting, the Inventory turnover is a measure of the number of times inventory is sold or used in a time period such as a year. It is calculated to see if a business has an excessive inventory in comparison to its sales level.**

**‘Inventory Turnover' (186)**

**'fixedAssetTurnover' (104)-Fixed-asset turnover is the ratio of sales to the value of fixed assets. It indicates how well the business is using its fixed assets to generate sales**

**'assetTurnover' (105)-Asset turnover, total asset turnover, or asset turns is a financial ratio that measures the efficiency of a company's use of its assets in generating sales revenue or sales income to the company.**

## **3.2 Liquidity Ratios**

**'currentRatio' (106)-The current ratio is a liquidity ratio that measures whether a firm has enough resources to meet its short-term obligations. It compares a firm's current assets to its current liabilities, and is expressed as follows: The current ratio is an indication of a firm's liquidity.**

**'quickRatio' (107)-In finance, the quick ratio, also known as the acid-test ratio is a type of liquidity ratio, which measures the ability of a company to use its near cash or quick assets to extinguish or retire its current liabilities immediately.**

**'Current ratio' (158)-The current ratio is a liquidity ratio that measures whether a firm has enough resources to meet its short-term obligations. It compares a firm's current assets to its current liabilities, and is expressed as follows: The current ratio is an indication of a firm's liquidity.**

**'cashRatio' (108)-The cash ratio is a liquidity measure that shows a company's ability to cover its short-term obligations using only cash and cash equivalents. The cash ratio is derived by adding a company's total reserves of cash and near-cash securities and dividing that sum by its total current liabilities**

**'Working Capital' (174)-Working capital is a financial metric which represents operating liquidity available to a business, organization, or other entity, including governmental entities. Along with fixed assets such as plant and equipment, working capital is considered a part of operating capital**

**'Operating Cash Flow' (63)-Operating Cash Flow (OCF) is the amount of cash generated by the regular operating activities of a business within a specific time period. OCF begins with net income. While it is arrived at through the income statement, the net profit is also used in both the balance sheet and the cash flow statement.**

**'operatingCashFlowPerShare' (121)-Operating cash flow - or cash flow from operating activities - refers to the amount of cash a company generates from the revenues it brings in, excluding costs associated with long-term capital investment. It is similar to operating profit but excluding non-cash items and accruals**

**'Operating Cash Flow per Share' (134)**

**'operatingCashFlowSalesRatio' (125)-This ratio compares the operating cash flows a company to its sales revenue. This ratio gives the analysts and investors indications about the ability of a company to generate cash from its sales. In other words, it shows the ability of a company to turn its sales into cash. It is expressed as a percentage.**

**'priceToOperatingCashFlowsRatio' (81) -The price-to-cash flow (P/CF) ratio is a stock valuation indicator or multiple that measures the value of a stock's price relative to its operating cash flow per share. The ratio uses operating cash flow which adds back non-cash expenses such as depreciation and amortization to net income.**

**'priceCashFlowRatio' (82)-The price/cash flow ratio, is a ratio used to compare a company's market value to its cash flow. It is calculated by dividing the company's market cap by the company's operating cash flow in the most recent fiscal year; or, equivalently, divide the per-share stock price by the per-share operating cash flow**

**'POCF ratio' (145)-The price-to-cash flow (P/CF) ratio is a stock valuation indicator or multiple that measures the value of a stock's price relative to its operating cash flow per share. The ratio uses operating cash flow which adds back non-cash expenses such as depreciation and amortization to net income**

**'PFCF ratio' (146)**

**'10Y Operating CF Growth (per Share)' (203)**

**'5Y Operating CF Growth (per Share)' (204)**

**'3Y Operating CF Growth (per Share)' (205)**

**'Operating Cash Flow growth' (198)-Operating cash flow (OCF) is a measure of the amount of cash generated by a company's normal business operations. Operating cash flow indicates whether a company can generate sufficient positive cash flow to maintain and grow its operations, otherwise, it may require external financing for capital expansion.**

**'operatingCycle' (111)-An Operating Cycle (OC) refers to the days required for a business to receive** [**inventory**](https://corporatefinanceinstitute.com/resources/knowledge/accounting/inventory/)**, sell the inventory, and collect cash from the** [**sale**](https://corporatefinanceinstitute.com/resources/knowledge/accounting/sales-revenue/) **of the inventory. This cycle plays a major role in determining the efficiency of a business.**

**'Net cash flow / Change in cash' (73)-Calculating a company's net change in cash is as simple as finding three (sometimes four) entries on a cash flow statement. The net change in cash is calculated with the following formula: Net cash provided by operating activities + Net cash used in investing activities +**

**'Net Cash/Marketcap' (75)-The Price to Net Cash ratio is calculated by dividing the Market Capitalisation by Total Cash (i.e. Cash and Short Term Investments) minus Total Debt as at the latest balance sheet. ... A value of less than 1 means that Net Cash exceeds the Market Capitalisation, i.e. this is a negative Entreprise Value company.**

**'Investing Cash flow' (67)-Cash flow from investing is listed on a company's cash flow statement. Cash flow from investing activities includes any inflows or outflows of cash from a company's long-term investments. ... The purchase or sale of a fixed asset like property, plant, or equipment would be an investing activity.**

**'Financing Cash Flow' (71)-Cash flow from financing activities (CFF) is a section of a company's cash flow statement, which shows the net flows of cash that are used to fund the company. Financing activities include transactions involving debt, equity, and dividends.**

**'Short-term investments' (33)**

**'Cash and short-term investments' (34)-Short-term investments, also known as marketable securities or temporary investments, are those which can easily be converted to cash, typically within 5 years. ... Some common examples of short term investments include CDs, money market accounts, high-yield savings accounts, government bonds and Treasury bills.**

**'Cash and cash equivalents' (32)-Cash and cash equivalents refers to the line item on the balance sheet that reports the value of a company's assets that are cash or can be converted into cash immediately. Cash equivalents include bank accounts and marketable securities, which are debt securities with maturities of less than 90 days**

**'cashConversionCycle' (113)-In management accounting, the Cash conversion cycle measures how long a firm will be deprived of cash if it increases its investment in inventory in order to expand customer sales. It is thus a measure of the liquidity risk entailed by growth.**

**'cashPerShare' (123)-Cash per share is a financial ratio that can be calculated by tallying up a company's total cash on its balance sheet, including easy to liquidate** [**short-term investments**](https://www.investopedia.com/terms/s/shorterminvestments.asp)**, and then dividing that figure by the number of** [**shares outstanding**](https://www.investopedia.com/terms/o/outstandingshares.asp)**.**

**'Cash per Share' (136)**

**'Effect of forex changes on cash' (72)-The effect of changes in exchange rates on cash and cash equivalents held in a foreign currency should be reported as a separate part of the reconciliation of the changes in cash and cash equivalents during the period. Unrealised gains and losses arising from changes in foreign exchange rates are not cash flows.**

**'Interest Coverage' (159)-The interest coverage ratio is used to determine how easily a company can pay its interest expenses on outstanding debt. The ratio is calculated by dividing a company's earnings before interest and taxes (EBIT) by the company's interest expenses for the same period.**

**'cashFlowCoverageRatios' (127)-The cash flow coverage ratio is an indicator of the ability of a company to pay interest and principal amounts when they become due. This ratio tells the number of times the financial obligations of a company are covered by its earnings. ... It is an important indicator of the liquidity position of a company.**

**'shortTermCoverageRatios' (128)-A ratio that measures the amount of cash flow a firm generates for each dollar of short-term debt it uses. ... Interest Coverage Ratio - A ratio used to assess a firm's ability to pay interest expenses based on operating profits (EBIT).**

**'capitalExpenditureCoverageRatios' (129)-Cash flow to capital expenditures -- CF/CapEX -- is a ratio that measures a company's ability to acquire long-term assets using free cash flow. ... A higher CF/CapEX ratio is indicative of a company with sufficient capital to fund operations.**

**'dividendpaidAndCapexCoverageRatios' (130)-Capital Expenditures & Cash Dividends Coverage Ratio is used to assess the investment attractiveness of an enterprise. It shows whether the company is solvent with regard to its investors and whether it has any long-term prospects**

**'Receivables' (35)-Accounts receivable are legally enforceable claims for payment held by a business for goods supplied and/or services rendered that customers/clients have ordered but not paid for. These are generally in the form of invoices raised by a business and delivered to the customer for payment within an agreed time frame.**

**Average Receivables' (178)-Average accounts receivable is the sum of starting and ending accounts receivable over a time period (such as monthly or quarterly), divided by 2.**

**'Receivables Turnover' (184)-Receivable Turnover Ratio or Debtor's Turnover Ratio is an accounting measure used to measure how effective a company is in extending credit as well as collecting debts. The receivables turnover ratio is an activity ratio, measuring how efficiently a firm uses its assets.**

**'Receivables growth' (215)-If accounts receivable increased from one year to the next, the implication is that more people paid on credit during the year, which represents a drain on cash for the company, as some of the revenues that came in during the year increased the accounts receivable balance instead of cash.**

**'daysOfSalesOutstanding' (109)-In accountancy, days sales outstanding is a calculation used by a company to estimate the size of their outstanding accounts receivable. It measures this size not in units of currency, but in average sales days. Typically, days sales outstanding is calculated monthly**

**'Days Sales Outstanding’ (181)**

**'Payables' (44)-Accounts payable is money owed by a business to its suppliers shown as a liability on a company's balance sheet. It is distinct from notes payable liabilities, which are debts created by formal legal instrument documents.**

**'Average Payables' (179)-average accounts payable for the period by subtracting the accounts payable balance at the beginning of the period from the accounts payable balance at the end of the period. Divide the result by two to arrive at the average accounts payable**

**'Payables Turnover' (185)-The accounts payable turnover ratio is a short-term liquidity measure used to quantify the rate at which a company pays off its suppliers. Accounts payable turnover shows how many times a company pays off its accounts payable during a period**

**'payablesTurnover' (102)**

**'Days Payables Outstanding' (182)-Days payable outstanding is an efficiency ratio that measures the average number of days a company takes to pay its suppliers.**

**'daysOfPayablesOutstanding' (112)**

**4. VALUATION (**Market Prospect Ratios)

**'Market Cap' (141)- market capitalization—refers to the total value of all a company's shares of stock. It is calculated by multiplying the price of a stock by its total number of outstanding shares**

**'Enterprise Value' (142)-Enterprise value, total enterprise value, or firm value is an economic measure reflecting the market value of a business. It is a sum of claims by all claimants: creditors and shareholders.**

**'EV to Sales' (149)-EV to Sales Ratio is the valuation metric which is used to understand company's total valuation compared to its sale and is calculated by dividing enterprise value (Current Market Cap + Debt + Minority Interest + preferred shares – cash) by annual sales of the company.**

**'Enterprise Value over EBITDA' (150)-The enterprise-value-to-EBITDA ratio is calculated by dividing EV by EBITDA or earnings before interest, taxes, depreciation, and amortization. Typically, EV/EBITDA values below 10 are seen as healthy.**

**'EV to Operating cash flow' (151)-When you divide EV by CFO, you're essentially calculating the number of years it would take to buy the entire business if you were able to use all the company's operating cash flow to buy all the outstanding stock and pay off all the outstanding debt. ... This cash effectively reduces the cost of acquiring the company.**

**'EV to Free cash flow' (152)-Enterprise Value to Free Cash Flow compares the total valuation of the company with its ability to generate cashflow. ... The lower the ratio of enterprise value to the free cash flow figures, the faster a company can pay back the cost of its acquisition or generate cash to reinvest in its business.**

**'enterpriseValueMultiple' (86)-Enterprise value multiple is the comparison of enterprise value and earnings before interest, taxes, depreciation and amortization. This is a very commonly used metric for estimating the business valuations. It compares the value of a company, inclusive of debt and other liabilities, to the actual cash earnings exclusive of the non-cash expenses.**

**'Book Value per Share Growth' (218)-The book value growth rate for a stock is a measure of how the stock's book value per share (BVPS) has grown over the last five years. ... Book value growth tells an investor how quickly a company is building its asset base. A company may increase its book value by buying more assets or decreasing its liabilities.**

**'Book Value per Share' (137)-Book value per share (BVPS) takes the ratio of a firm's common equity divided by its number of shares outstanding. Book value of equity per share effectively indicates a firm's net asset value (total assets - total liabilities) on a per-share basis.**

**'Tangible Book Value per Share' (138)-Tangible book value per share (TBVPS) is the value of a company's tangible assets divided by its current outstanding shares. TBVPS determines the potential value per share of a company in the event that it must liquidate its assets. Assets such as property and equipment are considered to be tangible assets**

**'priceBookValueRatio' (76)-The price-to-book ratio, or P/B ratio, is a financial ratio used to compare a company's current market price to its book value. The calculation can be performed in two ways, but the result should be the same each way**

**'priceToBookRatio' (77)**

**'PB ratio' (147)**

**'PTB ratio' (148)**

**'Free Cash Flow' (74)-In corporate finance, free cash flow or free cash flow to firm is a way of looking at a business's cash flow to see what is available for distribution among all the securities holders of a corporate entity.**

**'freeCashFlowPerShare' (122)-Free cash flow per share (FCF) is a measure of a company's financial flexibility that is determined by dividing** [**free cash flow**](https://www.investopedia.com/terms/f/freecashflow.asp) **by the total number of shares outstanding. This measure serves as a** [**proxy**](https://www.investopedia.com/terms/p/proxy.asp) **for measuring changes in earnings per share.**

**'freeCashFlowOperatingCashFlowRatio' (126)-This ratio compares the free cash flows (FCF) to the operating cash flows (OCF). The more free cash flows are embedded in the operating cash flows of a company, the better it is. Higher free cash flows to operating cash flows ratio is a very good indicator of financial health of a company.**

**'priceToFreeCashFlowsRatio' (80)-**

**'Free Cash Flow margin' (26)-Free cash flow margin is another cash margin measure, where it also adds in capital expenditures. In capital intensive industries, with a high ratio of fixed to variable costs, a small increase in sales can lead to a large increase in operating cash flows, thanks to operational leverage**

**'Free Cash Flow Yield' (154)-Free cash flow yield is a financial solvency ratio that compares the free cash flow per share a company is expected to earn against its market value per share. The ratio is calculated by taking the free cash flow per share divided by the current share price**

**'Free Cash Flow growth' (199)-Free cash flow represents the amount of disposable cash in a business (remaining after all expenditures). Sometimes, free cash flow is considered to be a company's current cash value. Though, since it does not take into consideration a business's growth potential, it is not normally considered a business valuation.**

**'Free Cash Flow per Share' (135)-Free cash flow per share (FCF) is a measure of a company's financial flexibility that is determined by dividing free cash flow by the total number of shares outstanding. This measure serves as a proxy for measuring changes in earnings per share**

**'Graham Net-Net' (173)-Net-net is a value investing technique developed by Benjamin Graham in which a company is valued based solely on its net current assets.**

**'Graham Number’ (170)-Graham's number is a "power tower" of the form 3↑↑n (with a very large value of n), so its rightmost decimal digits must satisfy certain properties common to all such towers. One of these properties is that all such towers of height greater than d (say), have the same sequence of d rightmost decimal digits.**

**'Weighted Average Shares Growth' (195)-The weighted average number of shares is calculated by taking the number of outstanding shares and multiplying the portion of the reporting period those shares covered, doing this for each portion and, finally, summing the total.**

**'Weighted Average Shares Diluted Growth' (196)-Diluted Weighted Average Shares represents the number of shares for Diluted EPS computation. This is used as a denominator for computation of Diluted EPS Including/Excluding Extraordinary Items. Diluted EPS may be different from Basic EPS when a company reports convertible preferred stock or convertible debt.**

**'Weighted Average Shs Out' (19)-Weighted average share outstanding is calculated by multiplying an outstanding number of shares after considering issuance and buybacks of shares in each reporting period with its time-weighted portion and thereafter summing up the total for each reporting period in a fiscal year.**

**'Weighted Average Shs Out (Dil)' (20)-The weighted average number of shares is calculated by taking the number of outstanding shares and multiplying the portion of the reporting period those shares covered, doing this for each portion and, finally, summing the total.**

**'Issuance (buybacks) of shares' (69)-Stock buybacks refer to the repurchasing of shares of stock by the company that issued them. A buyback occurs when the issuing company pays shareholders the market value per share and re-absorbs that portion of its ownership that was previously distributed among public and private investors**

**'priceFairValue' (87)-In accounting and in most schools of economic thought, fair value is a rational and unbiased estimate of the potential market price of a good, service, or asset.**