(Preferred) وينما الأدباح عاماً الأسهم المعمزة (Preferred) من الأدباح عاماً الأسهم العميزة (Preferred) مش بحاحة نفيس حُمِسَهم عالمنها عابته .
The higher the EPS, the higher the firm's profitability (in The better).
5- Market Ratios ! 56 charis
5- Market Ratios: - 56 a- Price Earning Ratio = market Price Share EPS
It measures how much the investors are ready to pay for a specific share in earning s.
The higher the price earning ratio, the better.
Samuel Language Comment of the Comme
b- Book Value Share = Total Common equity = # of common stocks outstanding =
(per) # of common stocks outstanding
1 189 MAN DEPONSITURE 709 MAN SOMETH SOFT OF THE
@ where :- Total common equity = common stock @ par
+ APIC + Retained earning.
33A3 (893) signal of 19 control of 19
The higher the market to book ratio, the better.

Page 155 :-72,000 Current Ratio = Current assets 69,000 Current liab. = 1.04 times. Quick Ratio = Current assets - Inventory current liabilities = 0.38 times. = 72,000 - 45,500 69,000 () SSIP = MISSION (1709 BOSSIE 3- Inventory turnover = CGS = 106,000 45,500 Inventory = 2.33 Eimes. 365 Average Age of Inventory (AAI) 2.33 = 156.65 days. 5- Average Collection Period (ACP) Sales = 25,000 x365 or: A/R Av. sales day 160,000 = 5 ACP = 57.03 days.

		0
		-
X.		
6- Debt Ratio = Total liab	= 69,000 + 22,950	
Total Asse	ts 150,000	
con of a Asam but	1- Correct Pater - Car	
= 0.613 = 61.3	() (= 365 (mx &1)	
2 (1.01)	2 46 14 140 (1 6	
7 F West and Police	= FRTT = 17,000	
7 - Time interest earned Ratio	Interest exp. 6,100	
	3,40.01	
= 2.78 times	2011 2000	
	0 0: 54 000	6
8- Gross Profit margin = Gi	668 Hofit = 57,000	0
	Dales 1607 CCC	-0
= 0.33 = 33%	- someonamble problems and - ce c	
age of seller redgewal		0
9- Operating Profit margin =	Operating Profit = 17,000	
The second the Tree	Sales 18,000	-
= 0.10 = 10	You be at sayout - 12	6
2.33		(
10 - Net Profit margin = Et	ACS = Net Profit - Preferred o	liv.
Some from Some	ales Sales	6
840 GILLEGUA GALLEGA	0.04 = 4%	
= 6,540 - 0 = 160,000	0.0	
[80,000	1 440	
	(1150 0	
11- ROA = EACS	= 6,450-0 = 0.04	
Total Assets	150,000 = 4 /	1
the second of the second	0 fe = 9)Are	

12- ROE = EACS Total common equity Total common equity = Common Stock @ par + APIC + R.E = 31,500 + 0 + 26,550 = \$58,0500.11 = 11% 6540-0 =D ROE = 58,050 Market Book Malue = market price Shave 13total common equity Book value share Hof C.S.O 58,050 = \$19.35 3000 25 = 1.29Market | Book ratio = 19.35 € #of C.S.O = number of common Stocks outstanding B.S

23-22 page 153:-	CNAT	anā - s
195 195 1	a desenso y Joseph -	
Sales = \$40,000,000	-1 0	المُوطِيا
Gross profit margin = 80%.	usanto atmin	- lostato
Operating profit margin = 35%.	Gross p	rofit = 0.8.
Net profit margin = 8%	000,	
ROA = 16%	→ Gross	s profit
ROE = 1/201/10		32,000,000
Total Asset turnover = 2 times.	0.88	11
ACP = 62. 2 days.	111111111111111111111111111111111111111	#
est a market price Scherco	1 Rock Who	(b)
b- Cost of Goods Sold (CGS) 1-	
Sales - CGS = gro	ss profit.	Ba
40,000,000 - CGS = 3	2,000,000	- 11
D CGS = \$8,000	,000,	
	3.738	
C- Operating profit = ??	Worked / B	200
op. Profit margin - op.	Profit =	0.35
	Sales	3/1/1/
=> Operating profit = 40,00	0,000 \$ 0.3	35
= \$1	4,000,000	- 1
· 2.01	79.7	- /-
d- Operating expenses = ??	4.90	
Op. Profit = gross profit	- op. exp.	
=> operating expenses		000

```
EACS = ??
      Net profit margin = EACS
                                    0.08
                          Sales
     DEACS = 40,000,000 x 0.08
         EACS = $3,200,000
   Total Assets = ??
        total assets turnover = Sales
                           Total Assets
      => Total Assets = 40,000,000 = $20,000,000
9- Total common equity = ??
        ROE = EACS
                 Total Common equity
       = 5 Total common equity = 3,200,000
                                 0.2
            = $16,000,000
     Account Receivables ?? (AIR)
h-
          ACP = AR = 62.2
                Av. Sales \day
      DA/R = 62.2 x 40,000,000
                               365
          A|R = $6,816,438.356
```