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Ratio analysis—the foundation of fundamental analysis—helps to gain a deeper insight into the financial health and the current and probable performance of the company being studied. For this insight, the analysts use the quantitative method where the information recorded in the company's financial statements are compared and analyzed.

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Ratio analysis is the process of comparing and quantifyingrelationships between financial variables, such as those variables foundin the statement of financial position and income statement of acompany. The ability to carry out effective ratio analysis and to be able tointerpret the meaning of ratios is fundamental to the F9 syllabus.

Chapter 17: Financial ratios

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Shortcut: Financial ratios provide a sort of heuristic or thumb rule that investors can apply to understand the true financial position of a company. There are recommended values that specific ratios must fall within. Whereas in other cases, the values for comparison are derived from other companies or the same companies own previous records.

What is Ratio Analysis - Management Study Guide

a) Introduction to Financial Management (covering role of CFO, difference between Financial Management, Accounting and other disciplines, Financial Management Functions, Importance of Financial Management) b) Time Value of Money . c) Financial Analysis through Ratios (covering ratios for performance evaluation and financial health, application ...

Financial Management A Complete Study for CA/CMA/CS/CFA ...

Ratio is an expression of relationship between two or more items in mathematical terms. Exhibition of meaningful and useful relation between different accounting data is called Accounting Ratio. Ratio may be expressed as a:b (a is to b), in terms of simple fraction, integer, or percentage. If the current assets of a concern is Rs 4,00,000 and the current liabilities is Rs 2,00,000, then the ratio of current assets to current liabilities is given as 4,00,000 / 2,00,000 = 2.

Management Accounting - Ratio Analysis - Tutorialspoint

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