

## Comparison with the previous year

### Profit and Loss Statement previous year

<b>Revenue</b>	<b>1.225.000</b>
- Cost of Goods Sold	750.000
<b>= Gross Profit</b>	<b>475.000</b>
- General & Administrative Expenses	290.000
- Depreciation	50.000
<b>= Earnings Before Interest and Tax (EBIT)</b>	<b>135.000</b>
- Interest	90.000
<b>= Earnings Before Tax (EBT)</b>	<b>45.000</b>
- Income Tax (1/3)	15.000
<b>= Net Profit</b>	<b>30.000</b>

## Comparison with the previous year

### Balance Sheet previous year

<b>ASSETS</b> <b>(Application of Funds)</b>	<b>EQUITY &amp; LIABILITIES</b> <b>(Source of Funds)</b>
<p><b><u>Fixed Assets</u></b></p> <p>Properties/Land                      125.000</p> <p>Buildings                                270.000</p> <p>Furniture, Fixtures &amp; Equipment                              180.000</p> <p><b>Total Fixed Assets                    575.000</b></p> <p><b><u>Current Assets</u></b></p> <p>Stock/Inventories                    880.000</p> <p>Accounts Receivable                450.000</p> <p>Cash and Cash in Bank              45.000</p> <p><b>Total Fixed Assets                    1.375.000</b></p>	<p><b><u>Equity</u></b></p> <p>Equity Capital                        500.000</p> <p>Retained Earnings                    270.000</p> <p>Profit/Loss (current year)                        30.000</p> <p><b>Total Equity                            800.000</b></p> <p><b><u>Liabilities</u></b></p> <p>Provisions                              150.000</p> <p>Accruals                                900.000</p> <p>Accounts Payable                                  100.000</p> <p><b>Total Liabilities                      1.150.000</b></p>
<p><b>Total Assets                            1.950.000</b></p>	<p><b>Total E&amp;L                              1.950.000</b></p>

## Comparison with the previous year

**Collect, calculate and evaluate the following KPIs for Alfi's for the previous year.**

**What major trends do you see compared to current year's figures?**

### **Revenue**

*(from P&L-Statement):*

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### **Earnings Before Interest and Tax (EBIT)**

*(from P&L-Statement):*

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### **Net Profit**

*(from P&L-Statement):*

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## Comparison with the previous year

### **Return on Equity (ROE)**

Formula Return on Equity:

Net Profit / Total Equity x 100 % = Return on Equity

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### **Equity Ratio**

Formula Equity Ratio:

Equity / Total Equity & Liabilities x 100 % = Equity Ratio

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### **Return on Assets (ROA)**

Formula Return on Assets:

EBIT / Total Liabilities & Equity x 100 % = Return on Assets

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## Comparison with the previous year

### **Cash Ratio (Liquidity 1)**

#### Formula Cash Ratio:

Cash and Cash in Bank / Accounts Payable x 100% = Cash Ratio

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### **Quick Ratio (Liquidity 2)**

#### Formula Quick Ratio:

Cash and Cash in Bank + Accounts Receivable / Accounts Payable  
x 100% = Quick Ratio

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### **Inventory Turnover Ratio**

(Assumption: Inventories in the balance sheet =  
average inventory level)

#### Formula Inventory Turnover Ratio:

Cost of Goods Sold / Average Inventory =  
Inventory Turnover Ratio

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