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The Trading and Profit and Loss Account. The Balance Sheet. Accounting Ratios. Mark-Up and Margin Ratios. Stock Turn Ratio. Gross Profit & Net Profit as a percentage of sales Ratios. Liquidity, Current & Acid Test Ratios. Return on Capital employed (ROCE) Illustration of a Basic Financial Analysis of a Business.

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Csec: May 2018, Question #2. The gross profit margin for the year ended 31st December 2017 was 24%. This means that for every \$1 of sales revenue earned the business had \$0.24 to help cover the expenses for that period. This is a 4% increase when compared to the gross profit margin of 2016 and thus a strength, or a positive thing for the business.

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