Uses of...

Profit and Loss Account:
- Sales - cost after 1 year
- To see profit

Balance Sheet:
- Tells where company is using its capital
- Determine working capital
- Sources of finance
- What is owned and owed

GPM **Gross Profit Margin:**
- Impact of sales and how much production costs

NPM **Net Profit Margin:**
- Indirect costs involved (waste)

ROCE **Return On Capital Employed:**
- Efficiency and Profitability of a firm's invested capital

Current Ratio:
- Comparison of a firm's current assets to current liabilities

Acid Test Ratio:
- How well a firm is able to meet short term obligations