EMB 613 Supply Chain Mngmt   18/12/15
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Return on equity (ROE)

$$ROE = \frac{Net\ Income}{Average\ Shareholder\ Equity}$$

Accounts payable turnover (APT)

$$APT = \frac{Cost\ of\ Goods\ Sold}{Accounts\ Payable}$$

Return on Assets (ROA)

$$ROA = \frac{Earnings\ before\ Interest}{Sales\ Revenue} \times \frac{Sales\ Revenue}{Total\ Assets} = Profit\ Margin \times Asset\ Turnover$$

Accounts receivable turnover (ART)

$$ART = \frac{Sales\ Revenue}{Accounts\ Receivable}$$

Inventory turnover (INVT)

$$INVT = \frac{Cost\ of\ Goods\ Sold}{Inventories}$$

Property, plant, and equipment turnover (PPET).

$$PPET = \frac{Sales\ Revenue}{PP\&E}$$

Cash-to-cash (C2C) cycle

$$\begin{aligned} C2C = & -Weeks\ Payable\ (1/APT) + Weeks\ in\ Inventory\ (1/INVT) \\ & + Weeks\ Receivable\ (1/ART) \end{aligned}$$