

EARTHWEAR CLOTHIERS
Ratio Analysis
December 31, 2022

S-1
S-4E
1-10-2023

SAA:
Steve Alsop
Senior Staff

	December 31						Industry		
	2018	2019	2020	2021	2022	2022	Difference	Average	Difference
	(Audited)	(Audited)	(Audited)	(Audited)	Expected*	Actual (unaudited)	from Expected		(from 2022)
SHORT-TERM LIQUIDITY RATIOS:									
Current Ratio	1.54	1.43	1.50	1.80	1.84	2.17	-0.23	2.10	0.07
current assets / current liabilities									
Quick Ratio	0.39	0.44	0.52	0.53	0.55	0.73	-0.08	0.80	-0.07
liquid assets / current liabilities									
Operating Cash Flow Ratio	0.69	0.42	0.81	0.34	0.40	0.48	0.00	N/A	N/A
cash flow from operations / current liabilities									
ACTIVITY RATIOS:									
Receivables Turnover	71.18	77.25	74.34	73.82	75.41	918.89	-42.50	N/A	N/A
net sales / net ending receivables									
Days Outstanding in Accounts Receivable	5.13	4.73	4.91	4.94	4.84	3.89	-1.74	14.10	-11.01
365 days / receivables turnover									
Inventory Turnover	3.43	4.27	4.48	4.47	4.89	3.87	-1.12	6.20	-2.33
cost of sales / inventory									
Days of Inventory on Hand	106.41	85.51	81.40	81.72	80.22	94.99	-25.78	58.70	36.29
365 / (cost of sales / inventory)									
PROFITABILITY / PERFORMANCE RATIOS:									
Gross Profit Percentage	44.95%	44.91%	44.85%	42.91%	42.49%	43.90%	1.41%	38.80%	5.10%
gross profit / net sales									
Profit Margin	2.34%	3.61%	3.64%	2.37%	3.02%	4.26%	1.24%	3.30%	0.96%
net income / net sales									
Return on Assets	14.80%	6.84%	10.52%	6.82%	4.89%	11.17%	6.48%	7.40%	3.77%
net income / total assets									
Return on Equity	26.42%	12.86%	16.22%	11.02%	6.92%	14.79%	10.70%	17.50%	-6.80%
net income / total owners' equity									
COVERAGE RATIOS:									
Debt to Equity	0.78	0.88	0.98	0.91	0.91	0.98	-0.01	0.84	-0.34
total liabilities / shareholders' investment									
Times Interest Earned	53.85	26.31	26.41	23.92	10.19	58.57	40.38	N/A	N/A
(net income + interest expense) / interest expense									

* Expected values are obtained by using the forecast function in Excel (using the row of data from 2018 and 2021 to obtain the expected value for 2022).

Earthwear Chapter 5 Solution

Yijin Wang



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EBOOK: Auditing and Assurance Services Cornelia Crous, Jana Lamprecht, Aasmund Eilifsen, William Messier Jr, Steven Glover, Douglas Prawitt, 2012-03-16 Auditing Assurance Services First South African Edition combines a genuine international perspective with South African examples and coverage of the landmark changes within the South African auditing environment Key features include South African content The authors weave regionally specific content and examples throughout the text and cover the changes to the regulatory and corporate governance environment in South Africa International perspective Professional practice and regulation all over the world is driven by international events and initiatives The clarified ISAs are fully integrated into the chapters with international real world cases used to illustrate concepts and application Systematic approach The text gives students a deep understanding and working knowledge of fundamental auditing concepts and how they are applied The core foundation of the text and its focus on critical judgements and decision making processes prepare students for today s complex and dynamic audit environment Student engagement A student friendly writing style and a variety of real life examples make the text easily accessible Each chapter ends with a comprehensive variety of materials to apply and test students understanding of acquired knowledge The Illustrated London News ,1888

Earthwear Chapter 5 Solution: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Earthwear Chapter 5 Solution : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and thrilling novel that will keep you speculating until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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