

EARTHWEAR CLOTHIERS
Ratio Analysis
December 31, 2022

S-1
S&L
1/3/2023

S&L
Steve Alsop
Senior Staff

December 31

	2018 (Audited)	2019 (Audited)	2020 (Audited)	2021 (Audited)	2022 Expected*	2022 Actual (unaudited)	Difference from Expected	Industry Average	Difference (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	8.20	-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%	42.51%	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%	11.03%	5.92%	16.78%	10.78%	17.50%	-0.80%
net income / total owners' equity									
COVERAGE RATIOS:									
Debt to Equity	0.79	0.88	0.98	0.81	0.81	0.58	-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).

Auditing Earthwear Mini Case Solutions

CO Houle



Auditing Earthwear Mini Case Solutions:

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Table of Contents Auditing Earthwear Mini Case Solutions

1. Understanding the eBook Auditing Earthwear Mini Case Solutions
 - The Rise of Digital Reading Auditing Earthwear Mini Case Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Auditing Earthwear Mini Case Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Auditing Earthwear Mini Case Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Auditing Earthwear Mini Case Solutions
 - Personalized Recommendations

- Auditing Earthwear Mini Case Solutions User Reviews and Ratings
- Auditing Earthwear Mini Case Solutions and Bestseller Lists
- 5. Accessing Auditing Earthwear Mini Case Solutions Free and Paid eBooks
 - Auditing Earthwear Mini Case Solutions Public Domain eBooks
 - Auditing Earthwear Mini Case Solutions eBook Subscription Services
 - Auditing Earthwear Mini Case Solutions Budget-Friendly Options
- 6. Navigating Auditing Earthwear Mini Case Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Auditing Earthwear Mini Case Solutions Compatibility with Devices
 - Auditing Earthwear Mini Case Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Auditing Earthwear Mini Case Solutions
 - Highlighting and Note-Taking Auditing Earthwear Mini Case Solutions
 - Interactive Elements Auditing Earthwear Mini Case Solutions
- 8. Staying Engaged with Auditing Earthwear Mini Case Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Auditing Earthwear Mini Case Solutions
- 9. Balancing eBooks and Physical Books Auditing Earthwear Mini Case Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Auditing Earthwear Mini Case Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Auditing Earthwear Mini Case Solutions
 - Setting Reading Goals Auditing Earthwear Mini Case Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Auditing Earthwear Mini Case Solutions
 - Fact-Checking eBook Content of Auditing Earthwear Mini Case Solutions

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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