

Ratios Tell A Story-2007

Case 5

Barry Blevins, Jimmie Nugent, Scott Liming and Josie Wittwer

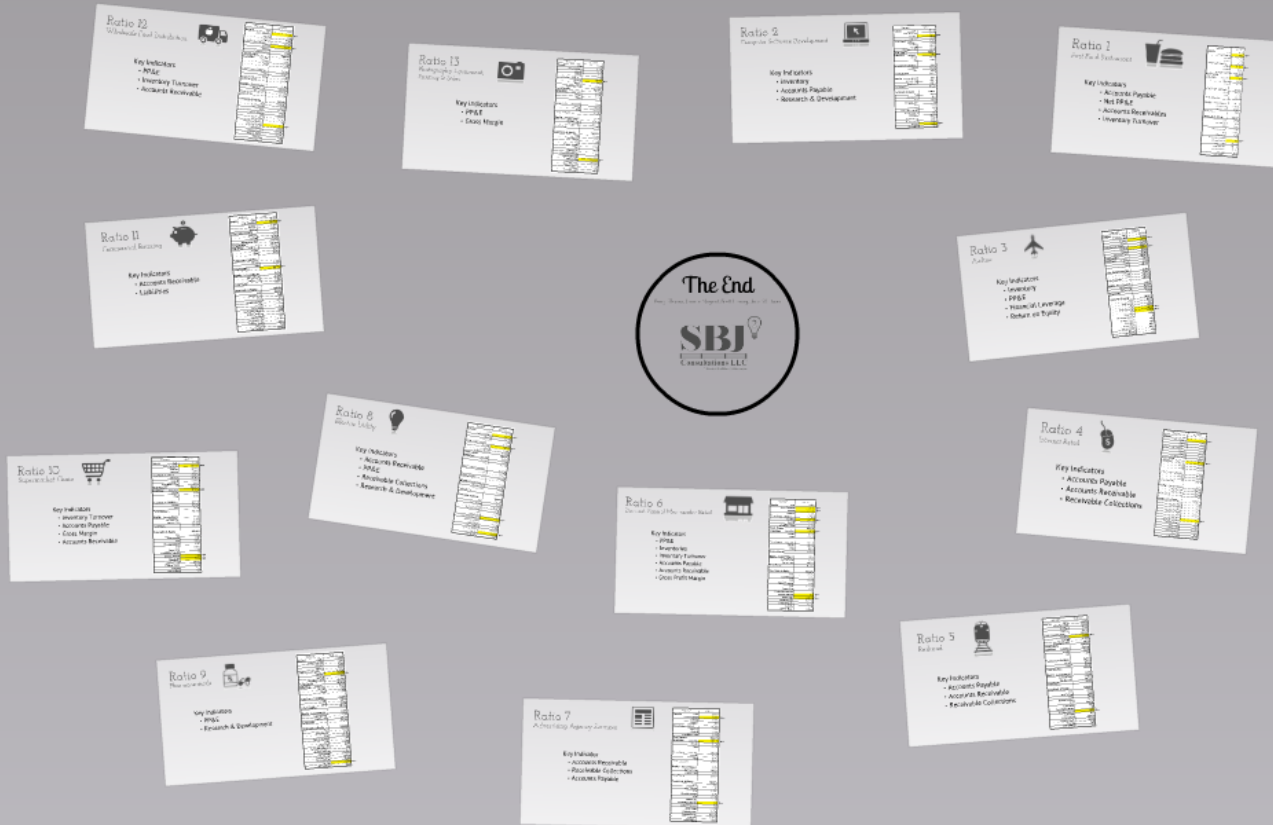


TheCaseSolutions.com

Ratios Tell A Story-2007

Case 5

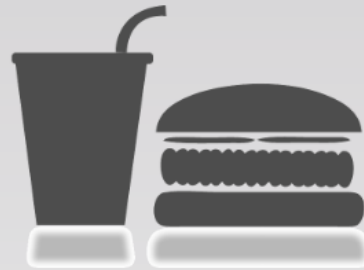
Barry Blevins, Jimmie Nugent, Scott Liming and Josie Wittwer



TheCaseSolutions.com

Ratio 1

Fast Food Restaurant



Key Indicators

- Accounts Payable
- Net PP&E
- Accounts Receivables
- Inventory Turnover

Year end	1.28.12
Assets:	
Cash	4.1%
Accts. Receivable	4.0%
Inventory	21.8%
Other CA	1.2%
Total Current Assets	31.2%
Net PP&E	61.6%
Goodwill	4.8%
Intangibles & Other	2.3%
Total Assets	100.0%
Liabilities:	
Accts. Pay.	18.4%
ST Debt	5.6%
Other	14.7%
Total Current Liabilities	38.8%
LT Debt	29.2%
Other	15.1%
Total Liabilities	83.1%
Equity:	
Noncontrolling Int.	-0.1%
Net Contr. Cap.	-16.0%
Ret. Inc. - OCI	32.9%
Total Equity	16.9%
Total Liab. & Equity	100.0%
ROS	0.7%
Asset Turnover	3.85
ROA	2.5%
Financial Leverage	5.92
ROE	15.0%
Current Ratio	0.80
Receivables Collection	4
Inventory Turnover	14.0
Gross Margin	20.9%
Dividend Payout	43.1%
Revenue Growth	10.1%
R&D ratio	N/A
CFFO (millions)	2658

Ratio 2

Computer Software Development



Key Indicators

- Inventory
- Accounts Payable
- Research & Development

Year end	12.2.11
Assets:	
Cash	32.4%
Accts. Receivable	7.1%
Inventory	0.0%
Other CA	2.5%
Total Current Assets	41.9%
Net PP&E	5.9%
Goodwill	42.8%
Intangibles & Other	9.4%
Total Assets	100.0%
Liabilities:	
Accts. Pay.	1.0%
ST Debt	0.1%
Other	12.8%
Total Current Liabilities	13.9%
LT Debt	16.7%
Other	5.0%
Total Liabilities	35.7%
Equity:	
Noncontrolling Int.	0.0%
Net Contr. Cap.	-8.6%
Ret. Inc. - OCI	72.9%
Total Equity	64.3%
Total Liab. & Equity	100.0%
ROS	19.8%
Asset Turnover	0.47
ROA	9.3%
Financial Leverage	1.55
ROE	14.4%
Current Ratio	3.01
Receivables Collection	55
Inventory Turnover	N/A
Gross Margin	96.3%
Dividend Payout	0.0%
Revenue Growth	10.9%
R&D ratio	17.50%
CFFO (millions)	1543