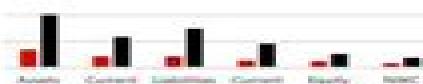


**VS**

FINANCIAL ANALYSIS

BALANCE SHEET

Balance sheet	Puma	Adidas	Difference
Assets	10,773	20,296	(10,523)
Current assets	4,250	11,733	(7,533)
Liabilities	4,234	14,740	(10,511)
Current liabilities	2,839	10,257	(7,418)
Equity	5,539	5,051	(2,888)
Total	10,729	20,225	(10,500)



INCOME STATEMENT

Income statement	Puma	Adidas	Difference
Revenue	8,485	22,511	(14,026)
Gross profit	3,063	10,644	(7,581)
EBITDA	1,036	1,800	(764)
Net income	854	1,112	(258)



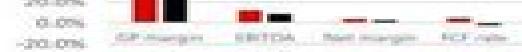
CASH FLOWS

Cash flows	Puma	Adidas	Difference
Operating CF	4,118	(3,413)	(7,531)
Investing CF	(2,471)	4,895	(7,366)
Financing CF	(4,762)	(2,746)	(2,016)
Free CF	155	(3,238)	(3,393)



PROFITABILITY

Profitability	Puma	Adidas
EBIT margin	40.1%	47.3%
EBITDA margin	12.2%	19%
Net margin	8%	11%
ROE	15%	27%



RETURNS

Returns	Puma	Adidas
ROE	15%	27%
ROCE	8%	11%
ROA	3%	3%
ROIC	9.1%	8%



SOLVENCY

Solvency	Puma	Adidas
Equity ratio	3.7%	2.9%
Debt ratio	62.2%	70%
EBIT debt to Equity	4.1%	10%



LIQUIDITY

Liquidity	Puma	Adidas
Current ratio	1.48	1.27
Quick ratio	0.17	0.16
Quick ratio	0.06	0.54



EFFICIENCY

Efficiency	Puma	Adidas
DSO	90	96
DCO	179	184
DCFO	114	198
Cash conversion	107	92



STRUCTURE

Structure	Puma	Adidas
Cap. Intensity/Assets	6.7%	5.8%
Cap. Intensity/Equity	4.7%	4.2%
Fixed assets/ Sales	30%	30%



HIGHLIGHTS

- Looking in balance sheet: Puma is healthier company; better equity ratio, higher liquidity.
- Puma is more profitable, but it should be compared with last period's, budgets and industry benchmarks.
- Gross margin is same, but net margin is higher at Puma, so Puma has better utilization of sales and admin expenses.
- Net margin is relatively low at both companies.

- What are the reasons for relatively high negative financial cash flow at Adidas?
- Reasons for negative FCF at Adidas?
- What is trending in cash flows and net income?

- How has the operational efficiency changed over time?
- Why Puma has significantly higher ROIC?
- DCO seems to be too high, what is industry benchmark?



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Factors Impacting Customer Relationship Performance in Social CRM Mostafa Esmaeili Shayan,Sahar Esmaeili Shayan,2020-10-20 Research Paper undergraduate from the year 2020 in the subject Communications Public Relations Advertising Marketing Social Media grade A course Customer Relationship Performance in Social CRM language English abstract Customer relationship performance results from the successful implementation of CRM which leads to effective and efficient marketing activities gaining a competitive advantage customer loyalty and ultimately company performance This study examined customer relationship orientation and CRM capabilities and value creation methods in social networks on customer relationship performance We used a structured questionnaire to measure the research variables and the statistical population was the Saipa company s managers in 2020 A structural equation modeling based on linear regression calculation between different variables is used to investigate the relationship between the hypotheses The study results indicate a significant effect of customer relationship orientation value creation methods use of social media and social information processing on customer relationship performance Also customer relationship performance has a significant effect on company performance while CRM and customer relationship orientation s social capabilities do not

Robert Leider's

Your Own Financial Aid Factory Robert Leider,1983 **Failing Universities** Howard Karger,David Stoesz,2024-11-28 Colleges and universities were once places where students came to learn experts intellectuals and others came to teach and where knowledge was created Today America s higher education system is severely compromised by commodification and corporatization which have transformed higher education into a marketplace This book examines the effects of these transformations providing a comprehensive critique of the problems the sector faces It outlines how higher education s commodification has impacted areas including affordability access waste hierachal administrative structures faculty governance the college sports industrial complex and status and social mobility based on institutional prestige The authors explore alternative policy solutions and examples of systems of higher education that are both effective and cost effective They propose a forward looking agenda for structural reform that is less expensive and more educationally sound than the current model Emphasising social cohesion sustainability a respect for diversity and an understanding of democracy and democratic principles Failing Universities offers alternative solutions for US higher education to return to its basic mission

Business Review ,2002 **Tackling Violence Against Women and Girls in Sport** Craig, Katherine,Liao, Mary,UNESCO,United Nations Entity for Gender Equality and the Empowerment of Women,2023-07-20 The subject matter includes firstly a presentation of the prevalence and scope of the issue and an analysis of the structure and key characteristics of the sports ecosystem Secondly testimonies from survivors and examples of abuse illustrating the depth of the problem and the urgent need for action And finally case studies and tailored recommendations for key stakeholders on how to prevent violence protect survivors and end impunity **Financial Reporting and Statement Analysis** Clyde P.

Stickney, Paul R. Brown, James M. Wahlen, 2004 The premise of the text is that students learn financial statement analysis most effectively by performing the analysis on actual companies. Students learn to integrate concepts from economics, business strategy, accounting and other business disciplines. The text is designed for courses on financial statement analysis and financial reporting found in accounting, finance and economics departments.

The Complete History of

Cross-Country Running Andrew Boyd Hutchinson, 2018-01-16 In *The Complete History of Cross Country Running* author Andrew Boyd Hutchinson captures the full history of cross country running from the early 1800s to the present day on both a national and international scale. It includes chronicles of legendary teams, inspirational tales of achievement, controversies and interviews with record breaking runners past and present. From Walter George and Alfred Shrubb to Steve Prefontaine, Bill Rogers and Galen Rupp and everyone in between, Hutchinson uncovers all angles via training logs, discussions with coaches and the review of newspaper archives for race results and forgotten storylines. He offers commentary from Olympians such as David Torrence and Shannon Rowbury amongst others. Along the way the book addresses the following topics: How cross country began in England, How the sport found its way to American colleges and universities, The birth of the International Cross Country Championships, All the close events including the 2012 race between Molly Huddle and Sara Hall at the US National Cross Country Championship, And so much more.

Improving the Performance of Sponsorship Ardi Kolah, 2015-06-12 Without a doubt, sponsorship is one of the most powerful promotional tools we have in the business of brand creation, brand recognition and ultimately increasing sales. Moreover, brokering sponsors is a significant business in and of itself something we often overlook. Considering sponsorship is a 50 billion a year market and growing, marketers and students of business ignore its potential at the risk of missing hugely lucrative opportunities. To fail to understand sponsorship is to fail to understand marketing. If you're looking for an introduction to this topic, most books available only address sports sponsorship, the largest section of the market perhaps, but by no means the only one. Kolah's *Improving the Performance of Sponsorship* is a guide that examines all types of sponsorship, clearly explaining and defining its mechanics, advising on how to select the right properties, how to sell sponsorship, ethical issues, measurement and key legal principles. This book is all keen marketers will need for a thorough understanding of how sponsorship works.

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