

Working Capital Simulation: Managing Growth Assignment

4 pages | 904 words

Sunflower Nutraceutical (SNC) is a distributor in the Miami, Florida area is a privately owned company. Sunflower Nutraceutical is a business that started as a direct -to-consumer distributor and retailer in products related to supplements that include vitamins, minerals and herbs for women, and all ages. This company has successfully and ambitiously expanded their business and SNC continues to operate and desires to expand their business to plans to operate and expand their market and product line. SNC has continue to have a break even in sales growth and annual revenues. It is the goal of SNC and to advise them in terms of investing for growth and cash flow improvement opportunities. The purpose is to assist the decision making process through the phases 1 to 3 on opportunities such as taking on new customers, capitalizing on supplier discounts and reducing the inventory. This may position SNC in a more lucrative financial positions. SNC has currently expanded into launching several private label brands "Although health food companies have been around for ages providing such products, this is new for SNC. Research shows that the target audience for the company to thrive in industry growth will be "increase in the elderly population, the rate of growth in chronic diseases, and the relative affluence of the working population, and increasing societal awareness of preventative medicine."

For SNC entering into this new market will be monumental step for the entity to possibly succeed in growth and increased revenues. Looking at the comparative Balance Sheet, the accounts receivables have been declining from 2010-2012. The Income Statement shows that sales have been consistent the cost of sales has shifted causing the EBIT to drop in 2011 and to rise in 2012. Acting as CEO in the first phase of the new business opportunity, SNC has the position to increase the net income and the working capital. (See Balance Sheet and Income Statement). For the first phase, phase 1 SNC encounter the decision to include a new client Atlantic Wellness. When working around this decision of incorporating the new customer the sales increased significantly but at the same time the accounts receivables and inventory balances increased. After reviewing how the numbers for SNC will be affected if the incorporate Atlantic Wellness this leads to decline the decision of to decline the Super Sports Center due to the fact that it will affect the account receivables. By declining the Super Sports Center will improve the account receivable and improve the cash flow due to the fact that increases the accounts receivables and the inventory balances and in return it decreases the cash flow because it increases the EBIT earnings before interest taxes partially offset by increased EBIT due to the favorable contract negotiated with Ayurveda Naturals." (phase 1 Balance Sheet and Income Statement)

In the Phase I the decision to include the client Atlantic Wellness, the result shows that the new customer increases the sales significaly but it results in higher accounts receivables and inventory balances. SNC has to decline to incorporate Atlantic Wellness because it affects the account receivables, by...

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Guillaume Favre



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Table of Contents Working Capital Simulation Managing Growth Assignment

1. Understanding the eBook Working Capital Simulation Managing Growth Assignment
 - The Rise of Digital Reading Working Capital Simulation Managing Growth Assignment
 - Advantages of eBooks Over Traditional Books
2. Identifying Working Capital Simulation Managing Growth Assignment
 - 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 Working Capital Simulation Managing Growth Assignment
 - User-Friendly Interface
4. Exploring eBook Recommendations from Working Capital Simulation Managing Growth Assignment
 - Personalized Recommendations
 - Working Capital Simulation Managing Growth Assignment User Reviews and Ratings
 - Working Capital Simulation Managing Growth Assignment and Bestseller Lists
5. Accessing Working Capital Simulation Managing Growth Assignment Free and Paid eBooks
 - Working Capital Simulation Managing Growth Assignment Public Domain eBooks
 - Working Capital Simulation Managing Growth Assignment eBook Subscription Services
 - Working Capital Simulation Managing Growth Assignment Budget-Friendly Options

6. Navigating Working Capital Simulation Managing Growth Assignment eBook Formats
 - ePub, PDF, MOBI, and More
 - Working Capital Simulation Managing Growth Assignment Compatibility with Devices
 - Working Capital Simulation Managing Growth Assignment Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Working Capital Simulation Managing Growth Assignment
 - Highlighting and Note-Taking Working Capital Simulation Managing Growth Assignment
 - Interactive Elements Working Capital Simulation Managing Growth Assignment
8. Staying Engaged with Working Capital Simulation Managing Growth Assignment
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Working Capital Simulation Managing Growth Assignment
9. Balancing eBooks and Physical Books Working Capital Simulation Managing Growth Assignment
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Working Capital Simulation Managing Growth Assignment
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Working Capital Simulation Managing Growth Assignment
 - Setting Reading Goals Working Capital Simulation Managing Growth Assignment
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Working Capital Simulation Managing Growth Assignment
 - Fact-Checking eBook Content of Working Capital Simulation Managing Growth Assignment
 - 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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