

Student's Name

Professor's Name

Course Number

Date

Assessment 4: Nike

Financial Statements Overview

Balance Sheet: The balance sheet of Nike Inc. as of the fiscal year ending [Fiscal Year, 2022] showed the following significant figures:

Total Liabilities: \$5,182 million

Shareholders' Equity: \$2,365 million

Total Assets: \$7,547 million (Nike)

Income Statement: The income statement for Nike Inc. for the fiscal year ending [Fiscal Year] included the following significant figures:

Operating Expenses: \$2,056 million

Cost of Goods Sold (COGS): \$3,126 million (Nike)

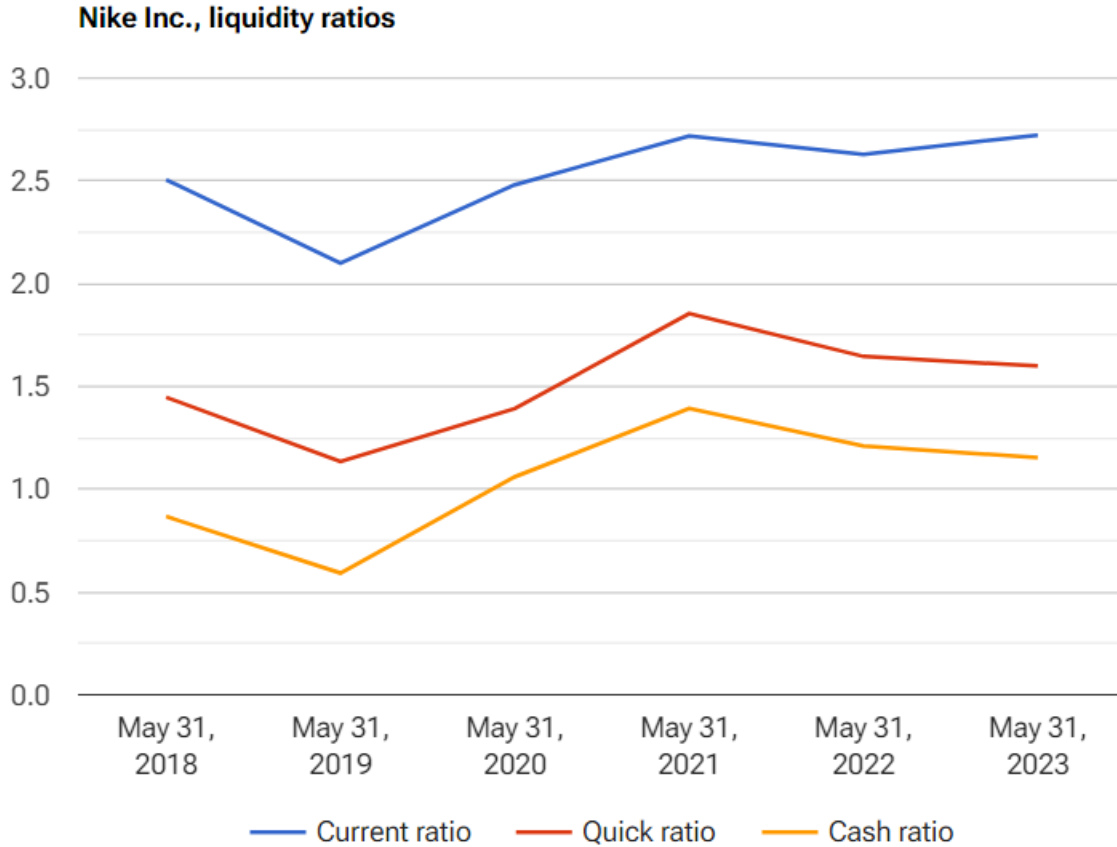
Cash Flow Statement: Nike Inc.'s cash flow statement for the fiscal year ending [Fiscal Year] included the following significant numbers:

Financing Cash Flow: \$-4.836 billion

Investing Cash Flow: \$-1.524 billion

Operating Cash Flow: \$5.188 billion (Nike)

Liquidity Ratios:



Graph 01: Liquidity Ratios

Current Ratios

Current Assets and Liabilities

31 - 5 - 2023: 2.72

31 - 5 - 2022: 2.63

31 - 5 - 2021: 2.72

31 - 5 - 2020: 2.48

31 - 5 - 2019: 2.10

31 - 5 - 2018: 2.51 (Inc.)

Quick Ratios: (Current Assets - Inventory) and Current Liabilities

31 - 5 - 2023: 1.60

31 - 5 - 2022: 1.65

31 - 5 - 2021: 1.85

31 - 5 - 2020: 1.39

31 - 5 - 2019: 1.14

31 - 5 - 2018: 1.45 (Inc.)

Cash Ratios: Cash and Cash Equivalents & Current Liabilities

31 - 5 - 2023: 1.15

31 - 5 - 2022: 1.21

31 - 5 - 2021: 1.39

31 - 5 - 2020: 1.06

31 - 5 - 2019: 0.59

31 - 5 - 2018: 0.87 (Inc.)

Current Ratio, and Consumer-Industry Discretionary

31 - 5 - 2022: 1.12

31 - 5 - 2021: 1.22

31 - 5 - 2020: 1.17

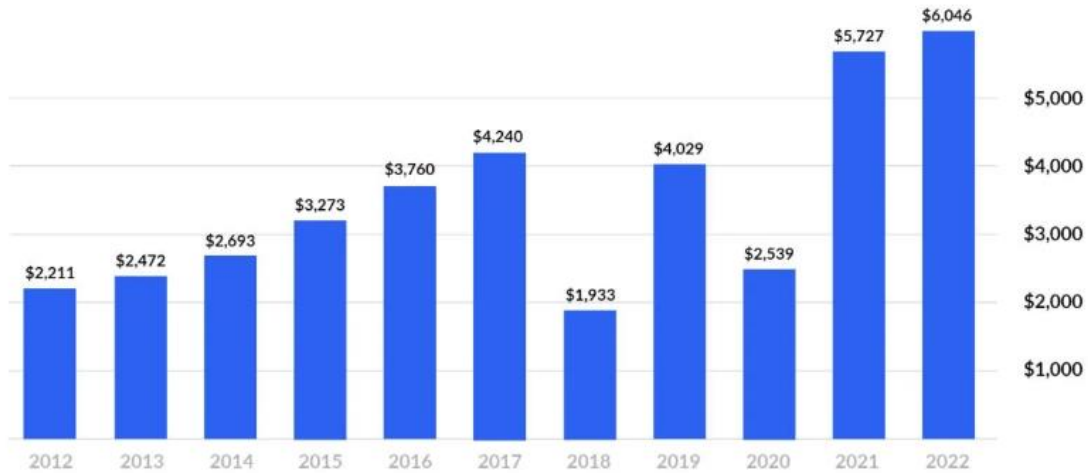
31 - 5 - 2019: 1.07

31 - 5 - 2018: 1.11 (Inc.)

Revenue and Profit Trend



PROFIT 2012 - 2022 (in million U.S. dollars)



Graph 02: Revenue and Profit (PEREIRA)

Analysis of Financial Ratios

Nike Inc. displays high liquidity, as seen by a current ratio that is constantly above 2.0 and demonstrates its capacity to pay short-term obligations. The corporation can satisfy immediate liabilities without excessively relying on inventories because the quick ratio is still at reasonable levels. According to the cash ratio, Nike has adequate cash and cash equivalents to cover its current liabilities.

Works Cited

Inc., Nike. *Analysis of Liquidity Ratios*. 2023. <https://www.stock-analysis-on.net/NYSE/Company/Nike-Inc/Ratios/Liquidity>. 27 July 2023.

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