

### **Debtors Collection**

Debtors collection again cannot be calculated as Next do not provide information on their credit or how many debtors they have. This then cannot be used to define their financial state or to measure their performance.

### **Asset Turnover Ratio**

The asset turnover ratio is the ratio of the value of Next's sales generated in relation to the value of their assets.

Next's fixed asset turnover ratio is **1.36**, and their current asset turnover is **146.42**. Next can use this to evaluate their performance in regards to current and fixed assets.

**Preview from Notesale.co.uk**  
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