

Case Bean company

	YEAR 1	YEAR 2
OP/SALES	0.1125	0.085
SALES/ECONOMIC ASSETS	2	2.5
RETURN ON INVESTMENT	0.225	0.2125

The company saw the ROI fall from the year 1 to the year 2, because despite increasing the turnover of the current assets, it saw the margin on the sales decrease.