

## Case 20 Aurora Textile Company

# Aurora Textile Company Case

**M Mosston**



## **Aurora Textile Company Case:**

Aurora Textile Company Ken M. Eades, Lucas Doe, 2017 This case asks the student to decide whether Aurora Textile Company can create value by upgrading its spinning machine to produce higher quality yarn that sells for a higher margin Cost information allows the student to produce cash flow projections for both the existing spinning machine and the new machine The cash flows have many different cost components including depreciation the number of days of cotton inventory and the liability costs associated with returns from retailers The cost of capital is specified in order to simplify the analysis The analysis has added complexity however owing to the troubled financial condition of both the company and the U S textile industry which is in decline as manufacturers migrate to Asia to benefit from lower manufacturing costs This begs the question whether management should invest in a declining business or harvest the company by paying out all profits as a dividend to the owners The case is suitable for students just beginning to learn finance principles but is also rich enough to use with experienced students and executives The primary learning points are as follows The basics of incremental cash flow analysis identifying the cash flows relevant to a capital investment decision The construction of a side by side discounted cash flow analysis for a replacement decision How to adapt the NPV decision rule to a troubled or dying industry The effect of financial distress on the NPV calculation The importance of sensitivity analysis to a capital investment decision *To Rehabilitate and Stabilize Labor Conditions in the Textile Industry of the United States* United States. Congress. House. Committee on Labor, 1936 San Miguel de Allende Lisa Pinley Covert, 2017-06 Struggling to free itself from a century of economic decline and stagnation the town of San Miguel de Allende nestled in the hills of central Mexico discovered that its timeless quality could provide a way forward While other Mexican towns pursued policies of industrialization San Miguel on the economic political and cultural margins of revolutionary Mexico worked to demonstrate that it preserved an authentic quality earning designation as a typical Mexican town by the Guanajuato state legislature in 1939 With the town's historic status guaranteed a coalition of local elites and transnational figures turned to an international solution tourism to revive San Miguel's economy and to reinforce its Mexican identity Lisa Pinley Covert examines how this once small quiet town became a UNESCO World Heritage Site and home to one of Mexico's largest foreign born populations By exploring the intersections of economic development and national identity formation in San Miguel she reveals how towns and cities in Mexico grappled with change over the course of the twentieth century Covert similarly identifies the historical context shaping the promise and perils of a shift from an agricultural to a service based economy In the process she demonstrates how San Miguel could be both typically Mexican and palpably foreign and how the histories behind each process were inextricably intertwined *Industry and Revolution* Aurora Gómez-Galvarriato, 2013-06-18 Industrial workers not just peasants played an essential role in the Mexican Revolution Tracing the introduction of mechanized industry into the Orizaba Valley Aurora G mez Galvarriato argues convincingly that the revolution cannot be understood apart from the Industrial Revolution and thus

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*Official Gazette of the United States Patent Office* United States. Patent Office, 1937      **Federal Register**, 1994

**Printed Textiles** Linda Eaton, 2014-09-23 The Winterthur Museum's richly illustrated history of British and American fabrics made or used from 1700-1850 is a visual reference for designers and a definitive contribution to textile studies. From slipcovers that belonged to George Washington to bedhangings described by Harriet Beecher Stowe, Delaware's Winterthur Museum holds some of the finest cotton and linen textiles made or used in America and Britain between 1700 and 1850. One of the fastest growing and potentially most lucrative trades in the eighteenth and early nineteenth centuries, on the forefront of developments in science and engineering, chemistry, and technology, the textile industry is a fascinating lens into international trade relations and cultural exchange over nearly two centuries. *Printed Textiles* is a major update to the classic text published by Winterthur in 1970, a sourcebook compiled by celebrated curator Florence Montgomery that detailed all aspects of the fabric's lifespan from their design and method of manufacture to their use and exchange value. Linda Eaton, Director of Collections and Senior Curator of Textiles, updates the classic with a particular focus on furnishing fabrics referred to as "furniture." Building on research that has come to light since 1970 and benefiting from the technical and scientific expertise of the conservators and scientists at Winterthur, Eaton presents a thorough and sweeping study enriched by the diverse approaches to material culture today. With hundreds of beautifully photographed samples engagingly contextualized with iconic figures in American history including Betsy Ross and Benjamin Franklin, this significant addition to textile scholarship allows for a full appreciation of these fascinating fabrics. *Printed Textiles* is destined to become an essential reference for interior designers, fashion and textile design students, conservators, collectors, and anyone with an interest in the textile industry.

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