Quick Formulas

Past-Due Percentage =	Overdue Invoices Total Receivables × 100
•••••	
Days Sales Outstanding	g (DSO) = Ending Total Receivables × Number of Days
	Sales
Best Possible DSO = —	
	Sales
•••••	Aged Receivables for Each Month
Sales Weighted DSO =	Comparable Sales Figure for Each of the Aging Brackets
True DSO =	Invoice Amount for the Month in Which the Sale Occurred × Number of Days from Invoice Date to Reporting Date
DSO AR Composition	Year-to-Date Revenue Year-to-Date DSO Sales × 1 Month = 1 Day of DSO \$
Divide the 1 Day of DSO \$ trends or improvement to a	value into the total AR dollars for the aging categories you want to track for lerive the number of "days" in each category.
Your company may also wa	nt to modify the formula to reflect YTD or 90-day value of 1 Day of DSO \$.
•••••	
Percent by Age Categor	Total Amount in Chosen Age Category and Above
future, current, past-d	lue buckets) = × 100
•••••	
	Bad Debt Net of Recoveries
Bad Debt as a Percent t	so Sales = $\frac{\text{Bad Debt Net of Recoveries}}{\text{Sales}} \times 100$
Bad Debt as a Percent t	to Sales = $\frac{\text{Bad Debt Net of Recoveries}}{\text{Sales}} \times 100$
Bad Debt as a Percent t Cash Collected as a Per	to Sales = Bad Debt Net of Recoveries Sales Yeent Available to Collect for the Month
Bad Debt as a Percent t Cash Collected as a Per	to Sales = Bad Debt Net of Recoveries Sales × 100 reent Available to Collect for the Month Amount Collected Within the Month
Bad Debt as a Percent t Cash Collected as a Per Amount Availal	to Sales = Bad Debt Net of Recoveries Sales × 100 recent Available to Collect for the Month Amount Collected Within the Month Dele to Collect (e.g. Current Receivables + Past Dues – Deductions) × 100
Bad Debt as a Percent t Cash Collected as a Per Amount Availal	to Sales = $\frac{\text{Bad Debt Net of Recoveries}}{\text{Sales}} \times 100$ recent Available to Collect for the Month <u>Amount Collected Within the Month</u> ble to Collect (e.g. Current Receivables + Past Dues – Deductions) $\times 100$
Bad Debt as a Percent t Cash Collected as a Per Amount Availal Average Days Delinque	to Sales = Bad Debt Net of Recoveries Sales × 100 rcent Available to Collect for the Month Amount Collected Within the Month Del to Collect (e.g. Current Receivables + Past Dues – Deductions) × 100 nt (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding
Bad Debt as a Percent t Cash Collected as a Per Amount Availat Average Days Delinques Collection Effectiveness	to Sales = Bad Debt Net of Recoveries Sales × 100 rcent Available to Collect for the Month Amount Collected Within the Month ble to Collect (e.g. Current Receivables + Past Dues – Deductions) × 100 nt (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding s Index (CEI)
Bad Debt as a Percent t Cash Collected as a Per Amount Availal Average Days Delinque Collection Effectiveness Beginning Re	to Sales = Bad Debt Net of Recoveries Sales × 100 recent Available to Collect for the Month Amount Collected Within the Month ble to Collect (e.g. Current Receivables + Past Dues – Deductions) × 100 nt (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding s Index (CEI) ceivables + Monthly Sales – Ending Total Receivables × 100
Bad Debt as a Percent to Cash Collected as a Per Amount Availat Average Days Delinques Collection Effectiveness Beginning Re Beginning Reco	to Sales = Bad Debt Net of Recoveries Sales × 100 rcent Available to Collect for the Month Amount Collected Within the Month ble to Collect (e.g. Current Receivables + Past Dues – Deductions) × 100 nt (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding s Index (CEI) <u>ceivables + Monthly Sales – Ending Total Receivables</u> × 100 eivables + Monthly Sales – Ending Current Receivables × 100
Bad Debt as a Percent to Cash Collected as a Per Amount Availant Average Days Delinque Collection Effectiveness Beginning Re Beginning Reco	to Sales = Bad Debt Net of Recoveries Sales × 100 rcent Available to Collect for the Month Amount Collected Within the Month ble to Collect (e.g. Current Receivables + Past Dues – Deductions) × 100 nt (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding s Index (CEI) ceivables + Monthly Sales – Ending Total Receivables avables + Monthly Sales – Ending Current Receivables × 100
Bad Debt as a Percent to Cash Collected as a Per Amount Availat Average Days Delinques Collection Effectiveness Beginning Re Beginning Reco	to Sales = $\frac{Bad Debt Net of Recoveries}{Sales} \times 100$ Treent Available to Collect for the Month <u>Amount Collected Within the Month</u> ble to Collect (e.g. Current Receivables + Past Dues – Deductions) $\times 100$ Int (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding s Index (CEI) <u>ceivables + Monthly Sales – Ending Total Receivables</u> $\times 100$ eivables + Monthly Sales – Ending Current Receivables $\times 100$ Net Sales
Bad Debt as a Percent t Cash Collected as a Per Amount Availal Average Days Delinque Collection Effectiveness Beginning Re Beginning Reco	to Sales = $\frac{\text{Bad Debt Net of Recoveries}}{\text{Sales}} \times 100$ rcent Available to Collect for the Month <u>Amount Collected Within the Month</u> <u>ble to Collect (e.g. Current Receivables + Past Dues - Deductions)</u> $\times 100$ nt (ADD) = Days Sales Outstanding - Best Possible Days Sales Outstanding s Index (CEI) <u>ceivables + Monthly Sales - Ending Total Receivables</u> $\times 100$ <u>ivables + Monthly Sales - Ending Current Receivables</u> $\times 100$ <u>irnover Rate = $\frac{\text{Net Sales}}{\text{Average Accounts Receivable}}$</u>
Bad Debt as a Percent to Cash Collected as a Per Amount Availat Average Days Delinques Collection Effectiveness Beginning Re Beginning Reco Accounts Receivable Tu	to Sales = $\frac{\text{Bad Debt Net of Recoveries}}{\text{Sales}} \times 100$ recent Available to Collect for the Month <u>Amount Collected Within the Month</u> ble to Collect (e.g. Current Receivables + Past Dues – Deductions) rt (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding s Index (CEI) <u>ceivables + Monthly Sales – Ending Total Receivables</u> × 100 ivables + Monthly Sales – Ending Current Receivables ivables + Monthly Sales – Ending Current Receivables $\times 100$
Bad Debt as a Percent to Cash Collected as a Per Amount Availal Average Days Delinques Collection Effectiveness Beginning Re Beginning Reco Accounts Receivable Tu	to Sales = $\frac{\text{Bad Debt Net of Recoveries}}{\text{Sales}} \times 100$ recent Available to Collect for the Month Amount Collected Within the Month ble to Collect (e.g. Current Receivables + Past Dues - Deductions) $\times 100$ nt (ADD) = Days Sales Outstanding - Best Possible Days Sales Outstanding s Index (CEI) ceivables + Monthly Sales - Ending Total Receivables aivables + Monthly Sales - Ending Current Receivables $\times 100$ urnover Rate = $\frac{\text{Net Sales}}{\text{Average Accounts Receivable}} \times 100$
Bad Debt as a Percent to Cash Collected as a Per Amount Availat Average Days Delinques Collection Effectiveness Beginning Reco Beginning Reco Accounts Receivable Tu Percent of Invoice Accu	to Sales = $\frac{\text{Bad Debt Net of Recoveries}}{\text{Sales}} \times 100$ recent Available to Collect for the Month <u>Amount Collected Within the Month</u> ble to Collect (e.g. Current Receivables + Past Dues – Deductions) rt (ADD) = Days Sales Outstanding – Best Possible Days Sales Outstanding s Index (CEI) <u>ceivables + Monthly Sales – Ending Total Receivables</u> <u>eivables + Monthly Sales – Ending Current Receivables</u> irnover Rate = $\frac{\text{Net Sales}}{\text{Average Accounts Receivable}}$ irracy = $\frac{\text{Number of Accurate Invoices}}{\text{Total Number of Invoices}} \times 100$