

Executive Summary

This financial analysis seeks to determine the suitability of Microsoft Corporation as a publicly-traded company as a potential business partner to PacificCoast Technology. This will be achieved by carrying out an in-depth analysis of Microsoft's financial statements including the statement of cash flows, Income statement, and statement of financial position by computing relevant financial ratios. This will encompass trend analysis and industry average ratio analyses on the market value, turnover, profitability, and both long- and short-term liquidity. From the in-depth analysis, it is evident that Microsoft Corporation has a positive growth trajectory and high valuation, therefore good financial health. Despite existing in markets with very high competition, Microsoft exhibits a steady rise in terms of new trends and technologies as well as financial growth. Microsoft's long experience and growth in the technology industry and based on the financial analyses of their financial statements, it is my conclusion that this would be a perfect corporate partner to buy out PacificCoast.

Background

PacificCoast is a small-scale software technology firm that has operated for the last 10 years. The ambition to grow the firm in the future has prompted its president, Maria Gomez, to seek a buyout agreement with a publicly traded firm without changing the company president. This financial analysis will therefore seek to analyze Microsoft Corporation as a publicly-traded company on its suitability to buyout PacificCoast.

Microsoft Corporation commonly known as "Microsoft" is a publicly-traded technology firm with headquarters in Redington, Washington. It manufactures personal computers and consumer electronics as well as developing, licensing, and maintaining computer software and related services. In 2016 it emerged as the largest software company by revenue in the world owning software like Windows Operating system, Microsoft Office Suite, and internet explorer. Microsoft was founded in 1975 by Bill Gates and Paul Allen initially focusing on computer operating systems before later diversifying its operations. Despite facing stiff competition from industry players like IBM, Google, and Apple, Microsoft continues to grow in revenue and market value.

Financial Analysis

This section endeavors to evaluate the value and financial position of Microsoft Corporation by analyzing its financial statements namely: Statement of Financial Position, Income statement, and Cash Flow statement. Microsoft earns a high rating of AAA as per the Standard (Poor Rating Service Standard & Poor's Rating Service, 2019) and Moody's Investors Service Inc (Moody's Investors Service Inc., 2019) which both indicate that the firm is financially healthy with high profitability and growth.

Income Statement

An income statement, also known as profit and loss statement, indicates a company's revenues, expenses over a specified financial period. This helps the management of a firm determine the performance of the company in terms of operational efficiency and profitability (Penman & Penman, 2007). The income statement will show net profit or loss and how revenues were realized and expenses incurred during a particular financial period (Marshall, McManus, & Viele, 2017). A publicly-traded company such as Microsoft is Obligated by law to publish its

Financial Analysis With Microsoft Chapter 2

Padhraic Smyth



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