Name: Opeyemi Morakinyo

FNT 6100 Milestone 1

Instructor: Keith Wade

Amazon.com, Inc., commonly known as Amazon, is a global e-commerce and technology conglomerate that has emerged as one of the world's largest and most influential companies. Founded in 1994 by Jeff Bezos, Amazon started as an online bookstore, but it rapidly expanded its business model to become a diverse and customer-centric technology powerhouse. Today, Amazon is a trailblazer in numerous sectors, including e-commerce, cloud computing, digital streaming, artificial intelligence, and logistics.

	LYSIS OF THE AMAZO STATEMENTS OF CA (in millions)					
	Year Ended Decembe r 31, 2020		2021		2022	
	\$					
CASH, CASH EQUIVA LENTS, AND RESTRI CTED CASH, BEGINN ING OF PERIOD	36,410	100.00	42,377	116.39	36,477	100.18
OPERA TING ACTIVI TIES						
Net income (loss)	21,331	100.00	33,364	156.41 %	-2,722	-12.76%
Adjustm ents to						

reconcile net income (loss) to net cash from operating activities :						
Deprecia tion and amortizat ion of property and equipme nt and capitalize d content costs, operating lease assets, and other	25,180	100.00 %	34,433	136.75 %	41,921	166.49
Stock- based compens ation	9,208	100.00	12,757	138.54	19,621	213.09
Other expense (income) , net	-2,582	100.00	-14,306	554.07 %	16,966	657.09
Deferred income taxes	-554	100.00	-310	55.96%	-8,148	1470.76
Changes in operating						

assets and liabilities							
Inventor		-2,849	100.00	-9,487	332.99 %	-2,592	90.98%
Accounts receivabl e, net and other		-8,169	100.00	-18,163	222.34	-21,897	268.05
Account s payable		17,480	100.00	3,602	20.61%	2,945	16.85%
Accrued expenses and other		5,754	100.00	2,123	36.90%	-1,558	-27.08%
Unearne d revenue		1,265	100.00 %	2,314	182.92 %	2,216	175.18
Net cash provided by (used in) operating activities		66,064	100.00 %	46,327	70.12%	46,752	70.77%
INVEST ING ACTIVI TIES:							
Purchase s of property and equipme nt		-40,140	100.00	-61,053	152.10 %	-63,645	158.56
Proceeds from		5,096	100.00	5,657	111.01 %	5,324	104.47 %

property and equipme nt sales and incentive s								
Acquisiti ons, net of cash acquired, and other			-2,325	100.00 %	-1,985	85.38%	-8,316	357.68
Sales and maturitie s of marketab le			50.225	100.00 %	50.204	118.21	21 (01	62.000 /
Purchase s of marketab le securities			50,237 -72,479	100.00	59,384 -60,157	83.00%	-2,565	3.54%
Net cash provided by (used in) investing activities		-	-59,611	100.00 %	-58,154	97.56%	-37,601	63.08%
FINANC ING ACTIVI TIES:								
Common stock repurcha sed			_	0.00%	_	0.00%	-6,000	0.00%
Proceeds			6,796	100.00	7,956	117.07	41,553	611.43

from short- term debt, and other				%		%		%
Repayme nts of short- term debt, and other			-6,177	100.00 %	-7,753	125.51	-37,554	607.97
Proceeds from long- term debt			10,525	100.00 %	19,003	180.55	21,166	201.10
Repayme nts of long- term debt			-1,553	100.00	-1,590	102.38	-1,258	81.00%
Principal repayme nts of finance leases		_	10,642	100.00 %	-11,163	104.90 %	-7,941	74.62%
Principal repayme nts of financing obligatio ns			-53	100.00	-162	305.66	-248	467.92
Net cash provided by (used in) financing activities			-1,104	100.00 %	6,291	- 569.84 %	9,718	- 880.25 %
Foreign currency			618	100.00	-364	-58.90%	-1,093	- 176.86

effect on cash, cash equivale nts, and restricted cash							%
Net increase (decrease) in cash, cash equivale nts, and restricted cash		5,967	100.00 %	-5,900	-98.88%	17,776	297.91
CASH, CASH EQUIVA LENTS, AND RESTRI CTED CASH, END OF PERIOD		42,377	100.00 %	36,477	86.08%	54,253	128.02

Below is an analysis of the financial ratios

To calculate the financial ratios for Amazon.com, Inc., based on the provided data, we can use the following formulas:

Current Ratio:

Current Ratio = Current Assets / Current Liabilities

Current Assets = "CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, END OF PERIOD" (2021)

Current Liabilities = "Accounts payable" (2021)

Current Assets = \$54,253 million

Current Liabilities = \$2,945 million

Current Ratio = $$54,253 \text{ million} / $2,945 \text{ million} \approx 18.40$

Net Profit Ratio (Profit Margin):

Net Profit Ratio = (Net Income / Total Revenue) * 100

Net Income = "Net income (loss)" (2021)

Total Revenue = "TOTAL REVENUE" (2021)

Net Income = -\$2,722 million

Total Revenue = \$513,983 million

Net Profit Ratio = $(-\$2,722 \text{ million} / \$513,983 \text{ million}) * 100 \approx -0.53\%$

Return on Assets (ROA):

ROA = (Net Income / Total Assets) * 100

Net Income = "Net income (loss)" (2021)

Total Assets = "CASH, CASH EQUIVALENTS, AND RESTRICTED CASH, BEGINNING OF PERIOD" (2021)

Net Income = -\$2,722 million

Total Assets = \$36,477 million

ROA = $(-\$2,722 \text{ million} / \$36,477 \text{ million}) * 100 \approx -7.45\%$

Inventory Turnover:

Inventory Turnover = Cost of Goods Sold / Average Inventory

Cost of Goods Sold = "COST OF GOODS SOLD" (2021)

Average Inventory = Average of "Inventories" (2020 and 2021)

Cost of Goods Sold = \$288,831 million

Average Inventory = (|109.92% * (-\$2,592 million)| + |366.01% * (-\$9,487 million)|) / 2 \approx \$6,540 million

Inventory Turnover = \$288,831 million / \$6,540 million ≈ 44.15

Gross Profit Ratio (Gross Margin):

Gross Profit Ratio = [(Total Revenue - Cost of Goods Sold) / Total Revenue] * 100

Total Revenue = "TOTAL REVENUE" (2021)
Cost of Goods Sold = "COST OF GOODS SOLD" (2021)

Total Revenue = \$513,983 million Cost of Goods Sold = \$288,831 million

Gross Profit Ratio = [(\$513,983 million - \$288,831 million) / \$513,983 million] * $100 \approx 43.85\%$

1. Current Ratio:

Relevance: The current ratio indicates the company's ability to meet its short-term obligations. A ratio above 1 suggests that the company has sufficient current assets to cover current liabilities. Interpretation: A current ratio of 18.40 suggests that Amazon has a strong ability to meet its short-term obligations.

2. Net Profit Ratio:

Relevance: The net profit ratio (profit margin) indicates how efficiently a company converts its sales into profit.

Interpretation: A negative net profit ratio (-0.53%) indicates a loss, which suggests that Amazon faced challenges in profitability in the given year.

3. Return on Assets (ROA):

Relevance: ROA measures how efficiently a company uses its assets to generate profit. A negative ROA suggests a loss.

Interpretation: With a negative ROA (-7.45%), Amazon's assets did not generate a positive return in the given year.

4. Inventory Turnover:

Relevance: Inventory turnover measures how quickly a company sells and replaces its inventory. A higher turnover is generally more favorable.

Interpretation: An inventory turnover of 44.15 suggests that Amazon has a high rate of inventory turnover, which is generally a positive indicator.

5. Gross Profit Ratio:

Relevance: The gross profit ratio (gross margin) shows the percentage of revenue retained after covering the cost of goods sold.

Interpretation: A gross profit ratio of 43.85% indicates that Amazon retains a significant portion of revenue as profit.

This comprehensive financial plan provides a roadmap for Amazon's financial management, with the flexibility to adapt to changing market conditions and meet its goals for customer and facility expansion. It also promotes ethical considerations in cost management and focuses on key performance indicators that drive strategic actions within the organization.

Below is a comprehensive financial projection of the company budget-

This comprehensive										
financial plan provides a										
roadmap for Amazon's										
financial management,										
with the flexibility to										
adapt to changing										
market conditions and										
meet its goals for										
customer and facility										
expansion. It also										
promotes ethical										
considerations in cost										
management and focuses										
on key performance										
indicators that drive										
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Co op era tiv e IT Se rvi ce s		B U D G E T		tu	tu	tu	tu	tu	ac tu al	tu	ge	b u d ge t	b u d ge t	b u d ge t	b u d ge t	b u d ge t	b u d ge t	b u d ge t	b u d ge t	u d	b u d ge t	b u d ge t	
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Below is the NPV analysis from the projected future cashflows with an investment of \$100,000 in Amazon

Kenrick (2023) stated in an article "How to calculate Net Present Value" from Indeed Career that with NPV, you may utilise present values to estimate a project's possible future earnings.

Using Excel calculator, NPV is =

\$18,966, 850.80		\$1,084,4 48.62	\$1,378,9 34.80	\$2,068,2 82.76		\$8,446,7 06.63
With a 10% disco	•		`	,		
investment is app NPV suggests the	•		•			

value and	is potentia	lly a financ	ially sound	I decision.			

With a 10% discount rate, the Net Present Value (NPV) of the investment is approximately \$18,966,850.80. This positive NPV suggests that the investment is expected to generate value and is potentially a financially sound decision.

References

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