

Identify the industry Harvard Case Solution & Analysis

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Identify the industry Case Study Solution

The second organization mentioned in the exhibit is known to a liquor producer and distributor. As the company has gross profit of about 69.7 percent of the sales. The highest percentage of inventories i.e. 21.6 percent is suggested the organization to be the liquor producer and distributor with high general and administrative expenses i.e. 37.2 percent suggesting that the organization deals in both production and distribution of liquor product. Similarly, the high value of long-term debt i.e. 22.1 percent of total liabilities and net worth. The assets are primarily financed by the long-term debt and retained earnings like other manufacturing businesses. The company has 1.80 value for the acid test ratio, suggesting that the organization indicated high inventories value.

The third corporation tends to be the manufacturer of semiconductors. The cost of goods sold is known to be 25.2 percent as well as selling, general and administrative expenditure is also 33.1 percent resulting in net income of about 21 percent of sales. Due to the reason, the semiconductor manufacturing corporation generally with sufficient values of inventory i.e. 5.3 percent. They also have high value of property, plant and equipment which suggests the requirement of investment i.e. 79.8 percent of net plant, property and equipment. The retained earnings have known to be 39.3 percent of total liabilities and net worth. The assets of the organization are barely financing the liabilities with respect to the current and acid test ratio i.e. 2.32 and 1.67 respectively.

The fourth corporation is expected to be Pharmaceutical Corporation. It tends to be manufacturing firm as demonstrated by the financial data. As there is always a requirement of high investment in pharmaceutical organizations. 29.6 percent of sales is referred to as operating incomes excluding depreciation. Retained earnings of the organization i.e. about 37 percent is primarily for the investment purpose after the complete payment of long-term debt. As the organization is known to have a long-term debt of about 14.7 percent. Although, the company has feasible liquidity ratio but coverage ratios were not disclosed.

The fifth firm is evaluated to be the computer software organization with relatively low cost of goods sold i.e. 15.6 percent. This clearly demonstrates that the organization is not manufacturing firm but a service provider. This is, therefore, confirmed on the basis of high selling, general and administrative expense i.e. 54.8 percent. As a service provider firm, the organization is liable to pay higher tax to the state government which were not disclosed in the financial data provided in the case study for analysis.

Company 6 is thought to be large integrated Oil and Gas company. With the fact, Oil and Gas Company is expected to have a high cost of goods sold with a less value of net income. In context to the income statement provided in the case, it can be significantly considered that Oil and Gas Company is likely to have increased value of finished goods and higher equipment, plants and property. Therefore, the cost of the goods sold is 77.3 percent which is quite high value with the net income of about 2.6 percent illustrating low profit for the organization. Additionally, in the liabilities section, the long-term debt of the organization is 14.7 percent of total liabilities and equity which is considered high suggesting that in starting-up of the corporation money was borrowed. On the other hand, the capital surplus is low i.e. 6.5 percent with positive retained earnings of about 30.7 percent demonstrating that it is not facing losses over a period of three years.

Evaluation of company seven in consideration with its financial data shows it to be a mobile phone service provider. The organization is known to have a high value of receivables i.e. 55.1 percent of total asset which suggest that the corporation had a belief in credit sales. The corporation have relatively low value of equipment, plant and property i.e. 0.8 percent defining the probability of the organization of being a service corporation rather being a manufacturing one as it primarily

Samsung Electronics Harvard Case Study Analysis

Jordan Siegel, James Jinho Chang



Samsung Electronics Harvard Case Study Analysis :

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