



Sun Microsystems Report

Introduction

Sun Microsystems is a leading supplier of computer related products, including servers, workstations, storage devices, and network switches.

In the 2001 annual report, a letter to stockholders from the President and CEO Scott G. McNealy offered a remark saying that the fiscal year was ended with a significant revenue growth of 16% and that was a good indication of gaining market share. Also, that the employees were responsible for bringing the costs down and new products to the market. However, no earnings were cited and the information of income statement and additional analysis of other factors, consolidated balance sheet were available at the summaries. This report from Sun Microsystems to the shareholders will present all the information, in regard to the annual percentage change in net income per common share-diluted for 1998-1999, 1999-2000, and 2000-2001.

In addition, this report will compute the net income/revenue (sales) for those years, and will explain the major reason for the change reviewed for 2000-2001, using the ratio of the major income statement accounts to the net revenues (sales), cost of sales, research and development, selling, general, and administrative expense, and provision for income tax. In addition, using the data above, this report will show the return on stockholders' equity for 2000 and 2001, the profit margin, and the return on assets (investments) through net income/total assets and net income/sales \times sales/total assets. It will also show the return on equity through return on assets/ $(1 - \text{debt/assets})$, explaining the main contributing factor to change in return on stockholders' equity between 2000 and 2001, in terms of Du Pont system of analysis. In other moment, this report will indicate the price/earnings (P/E) ratio for each year, based on the average stock price of each year (11 $\frac{1}{2}$, 16 $\frac{1}{2}$, 28 $\frac{1}{2}$, 9 $\frac{1}{2}$ respectively), answering why the P/E has changed from 2000 to 2001. It will indicate the ratio price to book value for each year, and if there is any dramatic shift in the ratios worthy of note.

After that, this report will do an evaluation of financial statement analysis tools and a recommendation of business alternatives that can be made using the financial statement analysis. Annual Percentage Rate Change per common share-diluted, net income/revenue (sales) and main reason for changes in 2001. The annual percentage rate change per common share-diluted is calculated in to steps. First, it is necessary to calculate the change per common share-diluted for every two years (1998-1999, 1999-2000, 2000-2001). Then, get the result of that and divide by the first year taken.

The results will be as follow: 1998-1999 = 291% 999-2000 = 77% 2000-2001 = -51% The net income/revenue (sales) for each year is calculated taken the net expenses less the total costs and expenses of the relevant year. The results for the four years are: 1998 = \$1,114 1999 = \$1,520 2000 = \$2,3

Sun Microsystems Stock Report

Jin-Ying Zhang



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