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# A Study on Financial Statement Analysis in Uber Technologies INC

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***Abstract:***

*In this study, we analyse Uber's financial performance from various angles using financial statement analysis. We look at different types of financial statements and focus on profitability metrics. We start by explaining Uber's income statements, balance sheets, and cash flow statements to show how they give us valuable information about the company's financial status and efficiency. Then, we move on to profitability analysis, using ratios, trends, and comparisons to evaluate Uber's gross profit margin, operating profit margin, and net profit margin. In carefully analyzing these metrics and the factors influencing them, our goal is to identify trends, patterns, and areas where Uber is excelling or could improve in terms of profitability. The results of this research will enhance our understanding of Uber's financial success and strategic positioning, providing valuable insights for stakeholders and guiding informed decision-making in the ever-evolving ride-sharing market.*

## Introduction:

In Recent Years, a Concept Knows as the "Sharing Economy" Has Taken the Market by Storm, Giving Rise to Several Truly Revolutionary Businesses. While a Number of Companies Have Cashed in on This Trend, the Sharing Economy's Undisputed King is Uber as a Ride-Sharing Company That Empowers Any one to Start Earning Money with Their Vehicle and Enables Those Needing a Lift to Quickly and Affordable to Find a Ride. the Amount of Success Uber Har Been Able to Achieve in Their Short History is Remarkable. Uber's Disruptive Technology, Explosive Growth, and Constant Controversy Make It one of the Most Fascinating Companies to Emerge over the Past Decade. the Almost Ten-Year-Old Company Soon Grew to Become the Highest Valued Private Start-Up Company in the World.

## Research Problem:

Despite the rapid growth of the sharing economy, the long-term sustainability and regulation of ride-sharing platforms like Uber remain uncertain.

There is limited understanding of how Uber's business model impacts traditional transportation industries and employment structures.

Concerns exist regarding driver earnings, job security, and labour rights within Uber's platform-based work system.

The study also examines how Uber's disruptive technology affects urban mobility, pricing, and consumer behaviour.

## Review of Literature:

**Dr. R. Malini & Dr. A. Meharaj Banu (2019)** studied the financial performance of ITC Ltd

The study analysed liquidity, profitability, and solvency from 2013–2017. Results showed that the company's overall financial performance was good.

**Dr. B. Sudha & P. Rajendran (2019)** examined the financial health of Axis Bank and HDFC Bank.

The study covered the period 2013–2014 to 2017–2018 using ratio analysis and statistical tools. Findings indicated that HDFC Bank performed better than Axis Bank.

**Jaiswal & C. Jain (2016)** conducted a comparative study of SBI and ICICI Bank.

The CAMEL model was used to evaluate financial performance.

**Nandini Thakur (2020)** analysed the financial statements of HDFC Bank.

The study covered five years from 2015–2019. It concluded that HDFC Bank maintained strong financial performance.

**Objectives:**

1. To Study the Financial statement of Uber
2. To Calculate and analyse profitability Analysis of the Company

**Research Questions:**

1. How has Uber influenced the growth of the sharing economy in the transportation industry?
2. How does Uber pricing strategy affect customer satisfaction and demand for ride-sharing services?
3. What impact does Uber have on traditional taxi services and their market share?

**Research Methodology:**

- Research is defined as a systematic, gathering recording and analysis of data about problem relating to any particular field.
- It determines strength reliability and accuracy of the project.

- **Collection of Data:**
- **Secondary Data:**

Secondary Data is Already Available Information Collected by Someone Hence for Their Own Study Purposes and it is the Published Sources of Information. The Secondary Data Sources Got This Study Purpose Are.

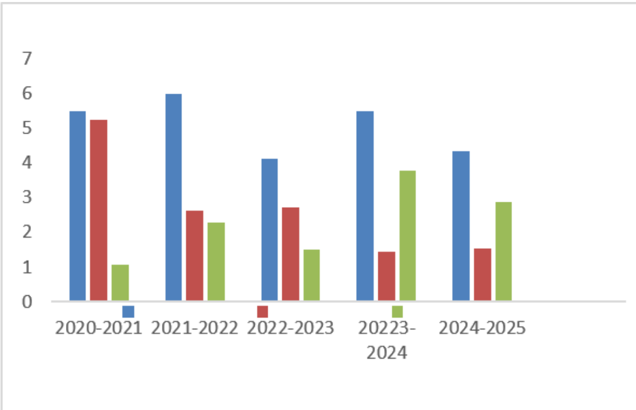
- Textbooks,
- Websites,
- Documents and
- Materials.

**Data Analysis:**

**1. Current Ratio:**

**Current Ratio =Current Assets/Current Liabilities**

| Years | Current Assets | Current Liabilities | Ratios % |
|---|---|---|---|
| 2020-2021 | 5.48 | 5.24 | 1.05 |
| 2021-2022 | 5.98 | 2.63 | 2.27 |
| 2022-2023 | 4.12 | 2.72 | 1.51 |
| 20223-2024 | 5.48 | 1.45 | 3.78 |
| 2024-2025 | 4.34 | 1.52 | 2.86 |



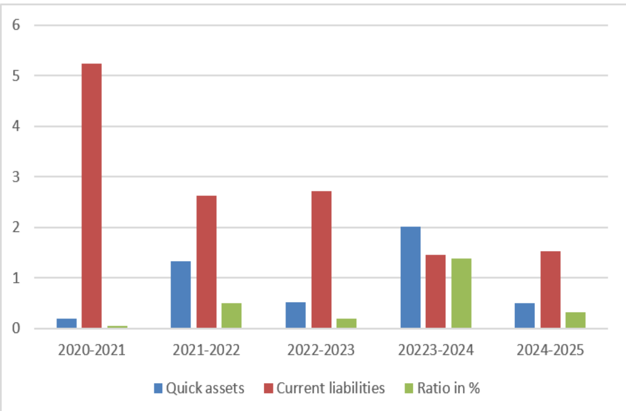
**Interpretation:**

- An ideal current ratio is **2:1.**
- A firm having a seasonal trading activity may show a lower or higher current ratio at a certain period of the year .so, it does not possible to maintain ideal ratio.
- The current ratio can also be manipulated very easily

**2. Quick Ratio (Acid test ratio):**

Quick ratio= quick assets-inventories /current liabilities.

| Years | Quick assets | Current liabilities | Ratio in % |
|---|---|---|---|
| 2020-2021 | 0.19 | 5.24 | 0.04 |
| 2021-2022 | 1.32 | 2.63 | 0.5 |
| 2022-2023 | 0.52 | 2.72 | 0.19 |
| 20223-2024 | 2.01 | 1.45 | 1.39 |
| 2024-2025 | 0.49 | 1.52 | 0.32 |




**Interpretation:**

- The quick ratio is more conservative than the current ratio, a more well-known liquidity measure, because it excludes inventory from current assets.
- The ratio is also an indicator of short-term solvency of the company.

**Findings:**

- Investors are mostly like to invent in the Uber rather than other securities Investors choose the less risky schemes
- Most of the despondence have the knowledge about Uber and have the knowledge about how to invest in it.
- The current ratio of firm is not maintaining standard i.e. 2:1 in selecting period. So, it indicates the idle funds and inefficient utilization of funds and indicates the weak position of the firm.
- The company's current ratio maintaining average ratio 1:5.
- The quick ratio of company is also not at all supporting standard norm i.e. 1:1. So it shows inefficient utilization of the company funds.

**Suggestions:**

- It is suggested for the company that it should maintain required level of current assets ratio.
- It is suggested that the company should maintain standard norm then only it can enhance the maximum profits.
- It is suggested that the company should maintain optimum level of proprietor ratio.
- Sales are very important to every organization to sustain the growth, so company should try to control the cost of goods sold.

**Conclusion:**

The discussion has demonstrated how vital a company's financial analysis is required to ascertain its financial and economic health, which is important for the executives, shareholders, and the public at large. According to Uber's economic and strategic analysis, the company has manifested how well it is currently managing its business operations by adopting various strategies that are making it gain a substantial competitive advantage over its rivals in the industry. These strategies, including business, marketing, and corporate strategy, have put Uber on top of the map as the best in the ride-hailing industry

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