To calculate and document the fixed costs, another table is maintained in the Statistics worksheet.

6.2.3. Sales of wholesalers

Cuentapropistas are not allowed to be wholesalers. However, the distinction between wholesale and retail is a matter of definition. If you are not guided by the amount traded then the retail trade is characterized by selling on anonymous markets. The retailer has salesrooms and is visited there by the customers. The prices are not negotiated and the goods are immediately paid and taken.

A wholesaler knows his customers who buy the goods for their company. He accepts orders that will be delivered later. He brings the goods to the customers, they have to pay only after a few days. The cuentapropitas operating in these businesses can procure special goods for other companies. The wholesale (mayoreo) defined in this way is supported with the file ventasM19.

The jobs are recorded in the worksheet "ventas".

Fig. 64: Order acceptance

20	Cliente	A11	2	producto11	56,00	112,00	
21	2	A12	1	producto12	66,00	66,00	
22	A50	A13	2	producto13	76,00	152,00	
23		A14	1	producto14	86,00	86,00	
24	vendedor	A15	2	producto15	96,00	192,00	
25	2	B11	1	producto91	24,00	24,00	
26		B12	2	producto92	34,00	68,00	
27		B13	1	producto93	44,00	44,00	
28		B14	2	producto94	45,00	90,00	
29		B15	1	producto95	35,00	35,00	
30							
31							
32						fecha	
33						30.04.19	
34	orden					869,00	
35	1236	cliente50	dir-1-50		dir-2-50		

ventas / entrega / imprime / estatistica / calculación

(Source: download file - There is only a Spanish version.)

With the indication of the customer no. (A50) the name (cliente50) and the address (dir-1-50 and dir-2-50) are controlled. In the worksheet "estatistica" the orders and the billed sales are displayed next to a table with this data. The number of the seller who processes the order can also be used for another differentiator.

Next, the article no. and the amount entered. Product description and unit price are automatically read in like the customer data from a table in the worksheet "estatistica". The amount per line is calculated automatically.

Fig. 65: Order processing

	A	B	C	D	E	F	G	H	I	J
3			Codigo	ord.	?	fact.	producto	precio	importe	
20		Cliente	A11	2	2	0	producto11	56,00	0,00	
21		2	A12	1	1	0	producto12	66,00	0,00	
22		A50	A13	2	2	0	producto13	76,00	0,00	
23			A14	1		1	producto14	86,00	86,00	
24		vendedor	A15	2		2	producto15	96,00	192,00	
25		2	B11	1		1	producto91	24,00	24,00	
26			B12	2	2	0	producto92	34,00	0,00	
27			B13	1	1	0	producto93	44,00	0,00	
28			B14	2	2	0	producto94	45,00	0,00	
29			B15	1	1	0	producto95	35,00	0,00	
30						0			0,00	
31						0			0,00	
32		orden				0			0,00	fecha
33		1236				0			0,00	30.04.19
34		factura				0			0,00	302,00
35		tabajando	cliente50				dir-1-50		dir-2-50	

ventas \ **entrega** / imprime / estatistica / calculación /

(Source: download file - There is only a Spanish version.)

The data is transferred to the worksheet "entrega", with the quantity from the order first being zeroed out with the "?" Column. If the seller has checked or organized the delivery capability of this item, he deletes this clearing item and thus releases the item for the invoice. If all ordered items can be delivered and have been activated, the worksheet "estatistica" can show the invoice no. be forgiven. This can be the delivery.

The worksheet also updates the inventories. It starts with the article no., Article designation and the price request. These data are automatically entered with the order no. read. The price claim can be changed in negotiations with the customer. The following columns show the sales from the orders and invoices.

---

invoice can be printed selectively by displaying the customer's serial number in the worksheets ventas and entrega on the customer no. is specified as the print area "from page ... to page ...".

Fig. 67: Invoice printing

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1		Comerciante XY				Guantánamo				Comerciante XY				Guantánamo		
2						calle								calle		
3																
4						telefono								telefono		
5						correo electr.								correo electr.		
6																
7		cliente49								cliente49						
8		dir-1-49								dir-1-49						
9		dir-2-49								dir-2-49						
10																
11																
12																
13		factura no.			2346		30.04.19			factura no.			2346		30.04.19	
14		cliente no.		A49			(copia)			cliente no.		A49				
15																
16		codigo	no.		producto	precio	importe			codigo	no.		producto	precio	importe	
17		B15	1		producto95	35,00	35,00			B15	1		producto95	35,00	35,00	
18		B14	1		producto94	45,00	45,00			B14	1		producto94	45,00	45,00	
19		A11	1		producto11	56,00	56,00			A11	1		producto11	56,00	56,00	
20		A12	1		producto12	66,00	66,00			A12	1		producto12	66,00	66,00	
21		A14	2		producto14	86,00	172,00			A14	2		producto14	86,00	172,00	
22																
23																
24																
25																
26																
27																
28																
29																
30																
31																
32						total CUP	374,00							total CUP	374,00	
33						total CUC	14,96							total CUC	14,96	
34																

ventas / entrega / **imprime** / estatistica / calculación

(Source: download file - There is only a Spanish version.)

In a table in the worksheet "estatistica", in addition to the control of the customer numbers and article numbers with an evaluation of the sales, the release of the invoices with an assignment of the invoice number is controlled. The note "trabajando" shows that the order is still being processed and still no invoice number. was awarded. Two additional columns indicate the date of payment and the amount paid.

Fig. 68: Administration of invoice numbers

	ventas	orden		vendedor	total	factura	del ...	total	pago fecha	importe
24	ultima factura, no.		2345							
25									pago	
26	ventas	orden		vendedor	total	factura	del ...	total	fecha	importe
27	1	1235	30.04.19	1	374,00	2346	02.05.19	374,00		
28	2	1236	30.04.19	2	869,00	tabajando	30.04.19	302,00		
29	3	1237	30.04.19	3	683,00	tabajando	30.04.19	0,00		
30	4	1238	30.04.19	4	761,00	tabajando	30.04.19	0,00		
31	5	1239	30.04.19	5	817,00	tabajando	30.04.19	0,00		
32	6	1240	30.04.19	6	869,00	tabajando	30.04.19	0,00		
33	7	1241	30.04.19	7	817,00	tabajando	30.04.19	0,00		

ventas / entrega / imprime \ **estatistica** / calculación /

(Source: download file - There is only a Spanish version.)

In addition, there is an evaluation for the seller with the orders and the billed sales.

The table "calculación" contains formulas that should not be changed.

6.2.4. Sales of restaurants

For each day a copy of the file is created. For this purpose, month and day are added to the name "ventasR19", e.g. "VentasR190330" for March 30, 2019.

Every food and drink gets a code in the menu. He can be chosen freely. A letter with a number should suffice. A short code reduces the risk of erroneous capture. The codes with a long name and price are stored in the table "estatistica" in the fields J11 to L109. There are 99 options available.

Fig. 69: Recording orders

ventas19.ods - OpenOffice Calc

Archivo Editar Ver Insertar Formato Herramientas Datos Ventana Ayuda

Calibri   11   N C S

A1

	A	B	C	D	E	F	G	H	I	J	K
1		ultima factura, no.			1234		fecha	30.03.19	(hoy)		
2											
3			Codigo	Cant.	producto	precio	importe	total	pers.	estatus	(X)
4		Cliente									
5		1								tomar la orden	
6										traer bebidas	
7		Mesa								servir comida	
8										despejar la mesa	
9										traiga la cuenta	
10		Pers.								recoger dinero	
11											
12		factura									
13		1235						0,00	0		
14		Cliente									
15		2								tomar la orden	
16										traer bebidas	
17		Mesa								servir comida	
18										despejar la mesa	
19										traiga la cuenta	
20		Pers.								recoger dinero	
21											
22		factura									
23		1236						0,00	0		
24		Cliente									
25		3								tomar la orden	
26										traer bebidas	
27		Mesa								servir comida	
28										despejar la mesa	
29										traiga la cuenta	

ventas / imprime / estatistica / calculación /

Hoja 1 / 4   mp1   STD

(Source: download file - There is only a Spanish version.)

The following columns show the sold quantity and the daily turnover. In the area B51 to H102 the turnover for each customer is displayed with the invoice number, the number of persons and the number of the table. In the area B37 to F47 there is a table with the turnover per table. If the waiters associate the customers with the categories A (eg often comes), B (eg a familiar face, occasionally) and C (eg unknown face or rarely), an evaluation according to

customer groups can be made in the table R9 to X60 , Customer satisfaction is a high priority for most restaurants. The division into customer groups allows an observation of this goal.

Fig. 70: Example of orders entered

	A	B	C	D	E	F	G	H	I	J	K
1		ultima factura, no.			1234		fecha	30.03.19	(hoy)		
2											
3			Codigo	Cant.	producto	precio	importe	total	pers.	estatus	(X)
4		Cliente	B15		1 Bebida15	35,00	35,00				
5			1 B14		1 Bebida14	45,00	45,00			tomar la orden	
6		a	A11		1 Plato 11	56,00	56,00			traer bebidas	
7		Mesa	A12		1 Plato 12	66,00	66,00			servir comida	
8			1 A14		2 Plato 14	86,00	172,00			despejar la mesa	
9										traiga la cuenta	
10		Pers.								recoger dinero	
11		3									
12		factura									
13		1235						374,00	3		
14		Cliente	A11		2 Plato 11	56,00	112,00				
15			2 A12		1 Plato 12	66,00	66,00			tomar la orden	
16		b	A13		2 Plato 13	76,00	152,00			traer bebidas	
17		Mesa	A14		1 Plato 14	86,00	86,00			servir comida	
18			2 A15		2 Plato 15	96,00	192,00			despejar la mesa	
19			B11		1 Bebida11	24,00	24,00			traiga la cuenta	
20		Pers.	B12		2 Bebida12	34,00	68,00			recoger dinero	
21			2 B13		1 Bebida13	44,00	44,00				
22		factura	B14		2 Bebida14	45,00	90,00				
23		1236	B15		1 Bebida15	35,00	35,00	869,00	2		
24		Cliente	A16		1 Plato 16	97,00	97,00				
25			3 A17		2 Plato 17	87,00	174,00			tomar la orden	
26		c	A18		1 Plato 18	77,00	77,00			traer bebidas	
27		Mesa	A19		2 Plato 19	67,00	134,00			servir comida	
28			3 A15		1 Plato 15	96,00	96,00			despejar la mesa	
29			B16		2 Bebida16	25,00	50,00			traiga la cuenta	

(Source: download file - There is only a Spanish version.)

The tables B9 to G31 help with the daily billing of the cash register. In the two lines above it is calculated whether there is a difference between the daily income and the turnover after the tables.

The waiters enter the orders in the table "ventas" in the color-coded fields. In line 1, the current date and the last invoice number from the last file must be entered. In columns C and D code and quantity are entered. In column B, a category of customers (A, B or C) can be made. For this, the number of the table and the number of persons is entered.

Fig. 71: Invoice printing

(Source: download file - There is only a Spanish version.)

In column K, the status of processing is noted. When a job is done, the waiter enters a letter there. Every waiter can get his own letter. Then you can track who served the customer.

Fig. 72: Statistics 1

(Source: download file - There is only a Spanish version.)

The waiter can record the order with code and number on a simple note, then enter into the computer and give the note in the kitchen. If the invoice is to be printed, the waiter must briefly change to the worksheet "imprime" and print out the page, using the page with the customer no. must limit, as e.g. for the customer 28, the print area from page 28 to page 28. A copy of the invoice is printed on the left and the invoice on the right on a sheet of paper. The leaf can be separated in the middle. The right half gets the customer, the left half remains as a copy in the restaurant. Lines 1 to 6 contain the data of the

restaurant. They are repeated on every expression. The paper size is set to Letter (US Standard Letter) = 215.9×279.4 mm.

Fig. 73: Statistics 2

(Source: download file - There is only a Spanish version.)

There are 48 customers with 10 positions per customer and 2 customers (# 49 + 50) with 16 positions available. If more customers arrive on individual days, a second file would have to be produced.

Fig. 74: Statistics 3

	cliente	tipo	A	B	C	?	total
10	1	a	374,00				374,00
11	2	b		869,00			869,00
12	3	c			683,00		683,00
13	4	a	761,00				761,00
14	5	b		817,00			817,00
15	6	c			869,00		869,00
16	7	a	817,00				817,00
17	8	b		869,00			869,00
18	9	c			817,00		817,00
19	10	a	817,00				817,00
20	11	b		817,00			817,00
21	12	c			817,00		817,00
22	13	a	817,00				817,00
23	14	b		817,00			817,00
24	15	c			817,00		817,00
25	16	a	817,00				817,00
26	17	b		817,00			817,00
27	18	c			817,00		817,00
28	19	a	817,00				817,00
29	20	b		702,00			702,00
30	21	c			702,00		702,00
31	22	a	702,00				702,00
32	23	b		702,00			702,00
33	24	c			702,00		702,00
34	25	a	702,00				702,00
35	26	b		702,00			702,00
36	27	c			702,00		702,00
37	28	a	702,00				702,00
38	29	0				702,00	702,00
39	30	b		374,00			374,00
40	31	c			374,00		374,00

(Source: download file - There is only a Spanish version.)

The table "calculación" contains formulas that should not be changed.

6.2.5. Sales of short-term rentals

In the short-term rental apartments or individual rooms are rented day by day to individual tourists who have no interest in the fringe benefits of hotels. It is supported by the file ventasT19. The bookings are managed in the worksheet "diario". There are also 26 worksheets with the letters A to Z and a billing for the customers. These sheets refer to the 26 rows of a table in "diario", which is shown in the following figures. The columns have the following meaning:

hoja:	Worksheet, labeled with letters A to Z.
codigo:	3 apartments with the numbers 1 to 3 are supported.
apartamiento:	Name of the apartment
factura:	Invoice no. del ...: Invoice date
llegada:	Arrival días: Duration of stay
salida:	Departure
pers .:	number of guests
desayuno:	is marked with "x", if additionally a breakfast is desired.
precio:	price of the room for the entire stay
desay .:	Calculation of breakfast for the entire stay
otro:	other services provided
total:	invoice amount for all services
pago:	data of payments received
fecha:	date of payment: tarjeta: credit card
banco:	Bank Transfer effectico: Cash

Fig. 75: Data acquisition

hoja	codigo	apartamiento	factura	del ...	llegada	dias	salida	pers.	desayuno	precio	desay.	otro	total	fecha	tarjeta	fecha	banco	fecha	effectico	abierto
			19050																	
A	1	pequeño	19051	05.05.19	05.05.19	4	09.05.19	1	0	80,00	0,00		80,00	05.05.19	80,00					0,00
B	2	medio	19052	09.05.19	09.05.19	4	13.05.19	2	X	100,00	64,00	5,00	169,00			09.05.19	169,00			0,00
C	3	grande	19053	13.05.19	13.05.19	4	17.05.19	3	0	120,00	0,00	10,00	130,00					13.05.19	130,00	0,00
D	1	pequeño	19054	17.05.19	17.05.19	4	21.05.19	1	0	80,00	0,00		80,00	17.05.19	80,00					0,00
E	2	medio	19055	21.05.19	21.05.19	4	25.05.19	2	x	100,00	64,00		164,00			21.05.19	164,00			0,00
F	3	grande	19056	25.05.19	25.05.19	4	29.05.19	3	0	120,00	0,00		120,00					25.05.19	120,00	0,00
G	1	pequeño	19057	29.05.19	29.05.19	4	02.06.19	1	0	80,00	0,00		80,00	29.05.19	80,00					0,00
H	2	medio	19058	02.06.19	02.06.19	4	06.06.19	2	0	100,00	0,00	10,00	110,00			02.06.19	110,00			0,00
I	3	grande	19059	06.06.19	06.06.19	4	10.06.19	3	0	120,00	0,00		120,00					06.06.19	120,00	0,00
J	1	pequeño	19060	10.06.19	10.06.19	4	14.06.19	1	0	80,00	0,00		80,00	10.06.19	80,00					0,00
K	2	medio	19061	14.06.19	14.06.19	4	18.06.19	2	0	100,00	0,00		100,00			14.06.19	100,00			0,00
L	3	grande	19062	18.06.19	18.06.19	4	22.06.19	3	0	120,00	0,00		120,00					18.06.19	120,00	0,00
M	1	pequeño	19063	22.06.19	22.06.19	4	26.06.19	1	X	80,00	16,00		96,00	22.06.19	96,00					0,00
N	2	medio	19064	26.06.19	26.06.19	4	30.06.19	2	0	100,00	0,00		100,00			26.06.19	100,00			0,00
O	3	grande	19065	30.06.19	30.06.19	4	04.07.19	3	0	120,00	0,00		120,00					30.06.19	120,00	0,00
P	1	pequeño	19066	04.07.19	04.07.19	4	08.07.19	1	0	80,00	0,00		80,00	04.07.19	80,00					0,00
Q	2	medio	19067	08.07.19	08.07.19	4	12.07.19	2	0	100,00	0,00		100,00			08.07.19	100,00			0,00
R	3	grande	19068	12.07.19	12.07.19	4	16.07.19	3	0	120,00	0,00	20,00	140,00					12.07.19	140,00	0,00
S	1	pequeño	19069	16.07.19	16.07.19	4	20.07.19	1	0	80,00	0,00		80,00	16.07.19	80,00					0,00
T	2	medio	19070	20.07.19	20.07.19	4	24.07.19	2	0	100,00	0,00		100,00			20.07.19	100,00			0,00
U	3	grande	19071	24.07.19	24.07.19	4	28.07.19	3	0	120,00	0,00		120,00					24.07.19	120,00	0,00
V	1	pequeño	19072	28.07.19	28.07.19	4	01.08.19	1	X	80,00	16,00	10,00	106,00	28.07.19	106,00					0,00
W	2	medio	19073	01.08.19	01.08.19	4	05.08.19	2	0	100,00	0,00		100,00			01.08.19	100,00			0,00
X	3	grande	19074	05.08.19	05.08.19	4	09.08.19	3	0	120,00	0,00		120,00					05.08.19	120,00	0,00
Y	1	pequeño	19075	09.08.19	09.08.19	4	13.08.19	1	0	80,00	0,00		80,00							80,00
Z	2	medio	19076	13.08.19	13.08.19	4	17.08.19	2	0	100,00	0,00		100,00							100,00
								51	24	2.580,00	96,00	55,00	2.795,00		682,00		943,00		990,00	180,00

(row 7: curso: CUP / CUC: 25,00 — 4,00 CUC — pago:)

H ◀ ▶ ▶H \ diaro / A / B / C / D / E / F / G / H / I / J / K / L / M / N / O / P / Q / R / S / T / U / V / W / X / Y / Z /

(Source: download file - There is only a Spanish version.)

Fig. 76: Addresses + Scheduling

Nombre 1	Nombre 2	Calle, no.	Cuidad	país (exranjeros)			A	B	C
						1	01.05.19	01.05.19	01.05.19
	a	b	c	d		2	02.05.19	02.05.19	02.05.19
aaaaaaaaaaaaaa	bbbbbbbbbbbbbbb	cccccccccccccccccccccc	dddddddddddddddddd	eeeeeeeeeeeeeeee		3	03.05.19	03.05.19	03.05.19
						4		04.05.19	04.05.19
						5		05.05.19	05.05.19
						6		06.05.19	06.05.19
						7		07.05.19	07.05.19
						8	08.05.19		08.05.19
						9	09.05.19		09.05.19
						10	10.05.19		10.05.19
						11	11.05.19		11.05.19
						12	12.05.19	12.05.19	
						13	13.05.19	13.05.19	
						14	14.05.19	14.05.19	
						15	15.05.19	15.05.19	
						16			16.05.19
						17			17.05.19
						18			18.05.19
						19			19.05.19
						20	20.05.19		20.05.19
						21	21.05.19		21.05.19
						22	22.05.19		22.05.19
						23	23.05.19		23.05.19
						24	24.05.19	24.05.19	
						25	25.05.19	25.05.19	
						26	26.05.19	26.05.19	
						27	27.05.19	27.05.19	
						28		28.05.19	28.05.19
						29		29.05.19	29.05.19

H ◀ ▶ ▶H \ diaro / A / B / C / D / E / F / G / H / I / J / K / L / M / N / O / P / Q / R / S / T / U / V / W / X / Y / Z /

(Source: download file - There is only a Spanish version.)

abierto: open amount when creating the bill

Nombre 1:   first part of a long name, or salutation

Nombre 2:	second part of a long name, or normal name
Calle, no .:	street and house number
Cuidad:	postcode and city
país (exranjeros):	country of origin, with foreigners

Right next to it is a table with calendar data. The days for which reservations are available can be deleted. This displays the days the room is available. Upon a request from a customer, e.g. on the phone, the necessary data is visible. If a customer wants to reserve a room, his address and the period can be entered immediately.

Fig. 77: Invoice printing

(Source: download file - There is only a Spanish version.)

Billing is printed by going to the relevant worksheet in the file and specifying the current worksheet in the print command. The leaf can be separated in the middle. The right half is for the customer and the left half for the own documents.

6.2.6. Sales of retailers

Retailers who use sales offices to operate an anonymous market receive cash payments from customers. They do not write their customers bills. You could also accept credit or debit cards as a means of payment. But that would require an electronic cash register system and a problem solution by spreadsheet unnecessary. Therefore, this section does not address this possibility.

Fig. 78: recording the stock and calculation of sold quantities

	B	C	D	E	F	G	H	I	J	K	L
2	articulo		precio		cantidad					ganacia	
3	no.	nombre	venta	compra	inicial	comprado		vendido	ventas	bruto	15.04.19
4	101	Articulo 1	2,00	1,00	10	10	10,00	10	20,00	10,00	10
5	102	Articulo 2	2,20	1,10	10	10	11,00	11	24,20	12,10	9
6	103	Articulo 3	2,50	1,30	10	10	13,00	12	30,00	14,40	8
7	104	Articulo 4	2,80	1,40	10	10	14,00	13	36,40	18,20	7
8	105	Articulo 5	3,00	1,50	10	10	15,00	14	42,00	21,00	6
9	106	Articulo 6	1,80	0,90	10	10	9,00	15	27,00	13,50	5
10	107	Articulo 7	1,60	0,80	10	10	8,00	16	25,60	12,80	4
11	108	Articulo 8	1,40	0,70	10	10	7,00	17	23,80	11,90	3
12	109	Articulo 9	1,20	0,60	10	10	6,00	18	21,60	10,80	2
13							93,00		250,60	124,70	
39											

ventas / caja / control

(Source: download file - There is only a Spanish version.)

It is assumed that the retailer will be provided at regular intervals, e.g. Once a week, checks its inventory to buy missing items. The table "ventas" offers the possibility to record the results of this statement. First of all, the article number,

article description, sales price and purchase price are recorded. These data must be updated as needed. Thereafter, the initial inventory is recorded. At regular intervals, the purchases are recorded in quantity and amount as well as the final inventory in units of measure. From this, the quantity sold, the resulting extrapolated sales and raw profit are calculated. This part can be copied several times next to each other. For the sales, purchases and raw profits a sum is formed. This part of the table can be copied several times next to each other. In the example, 5 time periods with 9 articles were formed. The number of articles can be extended as required by inserting empty lines and copying the formulas before the last line. Fixed periods of 7 days were assumed. However, the entry of the final inventory should be made immediately before the purchase of new goods, regardless of specific time periods. The purchases should be entered immediately after the purchase.

The simple method of recording revenue is based on daily revenues, which can be determined indirectly from the differences in cash on hand. The withdrawals must be adjusted. A table for calculating the cash balance taking into account both national currencies in the worksheet "caja" should avoid addition errors. The results are entered in a table every day.

Fig. 79: Cash position determination

	B	C	D	E	F	G	H	I	J	K
1										
2		25	CUP / CUC						recibido	retirado
3	caja		CUP	CUC	total CUP	total CUC		09.04.19	35,00	
4	saldo inicial		50,00	5,00	175,00	7,00		10.04.19	35,00	
5	recibido		0,00	35,00	875,00	35,00		11.04.19	38,00	
6	retirado				0,00	0,00		12.04.19	35,00	
7	saldo final		50,00	40,00	1.050,00	42,00		13.04.19	35,00	
8								14.04.19	37,00	
9								15.04.19	35,00	
10								16.04.19		
11	CUP	cantidad	importe	CUC	cantidad	importe		17.04.19		
12	1	1	1,00	0,01	1	0,01		18.04.19		
13	2	5	10,00	0,02	2	0,04		19.04.19		
14	3	3	9,00	0,05	1	0,05		20.04.19		
15	5	2	10,00	0,10	2	0,20		21.04.19		
16	10	2	20,00	0,20	1	0,20		22.04.19		
17	20		0,00	0,50	5	2,50		23.04.19		
18	50		0,00	1,00	2	2,00		24.04.19		
19	100		0,00	2,00	1	2,00		25.04.19		
20				3,00	1	3,00		26.04.19		
21				5,00	2	10,00		27.04.19		
22				10,00	2	20,00		28.04.19		
23				20,00		0,00		29.04.19		
24				50,00		0,00		30.04.19		
25				100,00		0,00		01.05.19		
26			50,00			40,00		02.05.19		
27								03.05.19		

(Source: download file - There is only a Spanish version.)

Fig. 80: Cash register control

	A	B	C	D	E	F	G	H	I	J	K	L
1												
2					ganacia					diferencia	diferencia	
3			ventas	compras	bruto	inventario		recibido	retirado	recibido	retirado	
4		15.04.19	250,60	93,00	124,70	-32,90		250,00	0,00	0,60	93,00	
5		22.04.19	20,00	10,00	10,00	0,00		0,00	0,00	20,00	10,00	
6		29.04.19	30,00	10,00	15,00	-5,00		0,00	0,00	30,00	10,00	
7		05.05.19	20,00	10,00	10,00	0,00		0,00	0,00	20,00	10,00	
8		13.05.19	20,00	10,00	10,00	0,00		0,00	0,00	20,00	10,00	
9												

(Source: download file - There is only a Spanish version.)

The worksheet "control" records sales, purchases, and gross profits, which are extrapolated from sales and usual margins. This results in the change in inventories.

A control table, in which the deposits and withdrawals from the intake of cash on hand are read in, indicates possible differences. It is assumed that the payment of goods purchases from the till takes place. If this is not the case, the difference is explained.

6.2.7. Determination of sales revenues and receivables

In the case of short-term rentals, there is the peculiarity that the service is not provided at one time, but in a period of time. The periods are to be demarcated and often to disassemble individual reservation periods. Advance payments can also be collected. For this purpose, a formula work was included in the file, which assigns the sales accordingly. A comparison of the arrival, departure and payment date with the end dates of the calendar months allows an assignment to the months.

The attendance days are calculated for the arrival and the departure month. If there is a full month in between, all days are taken into account. Subsequently, the turnover is distributed in relation to the days per month. Because a tourist visa is valid for a maximum of 30 days and can only be extended to a maximum of 60, longer periods were not planned.

The payment takes place at a time. It is to be distinguished whether the achievement was still paid in the same month, whether a demand arose and still exists at the end of the month, or whether an advance payment took place.
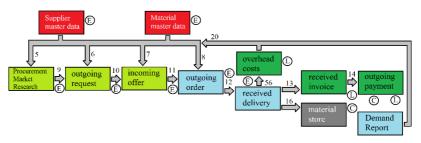
For taxi drivers, restaurants and retailers, revenues can be derived from daily revenues. There are no claims and advance payments here.

The craftsmen and wholesalers write bills and receive their money a few days after the service has been provided. With them there are changes to demands. There could also have been an advance payment. The sales are calculated from the invoices. As with short-term rentals, it must then be assigned on the basis of the invoice and payment date. A distinction is then made as to whether the invoice and payment are in the same month, whether the payment takes place in a later month (claim), or whether it was paid before the invoice was created (down payment received).

6.3. Data collection from purchasing

Goods purchases have already been handled for the wholesalers in the ventasM19.ods file and for the retailers in the ventasX19.ods file. The craftsmen were assumed that the material needed for the specific contract is purchased. They have information about the purchase prices and ideas about the prices that they want to demand from their customers, but they do not maintain any material stocks. At the restaurants it is assumed that the food is bought mainly fresh. For them, however, so far the procurement market research, inquiry, offer, order and delivery has not been discussed.

Fig. 81: Extract from Fig. 23

(Source: own illustration)

The data is collected in a structured manner so that it can be sorted using the steps "Datos - Ordenar". Taxi drivers and short-term rental companies, on the other hand, do not need any material or goods stock.

Procurement market research:

The required materials or goods are specified article numbers and designations. In addition, the possible suppliers are listed where the goods could be purchased. The following columns are suggested:

Procurement market research

Item No.	Cred no.	Item No. Cred	Price	Source	Date

Inquiry:

Here the possible supplier is addressed. It should also be recorded how the contact was made. If the request is answered with an offer, it is with the offer no. to refer. The following columns are suggested:

Inquiries		type = writing (s),	verbal (m), phone (t)			Offer	
Item no.	Art.-No.	Cred no.	Item No.	Credits	Date	No.	

Offer:

The offers enable a concrete price comparison and thus the selection of suppliers. A purely mechanical selection for the cheapest prices is not recommended. It must also be considered the quality. There will also be fewer suppliers to choose from for the entire range, rather than a large number of suppliers for each individual product. The following columns are suggested:

Offers	type = written (s), verbal (m), by phone (t)						Request
Item no.	item.-No.	Cred no.	Item No.	Credits	Date	Type	No.

Assignment:

The orders placed must be recorded in order to be able to check compliance with the delivery date, the accuracy of the delivery or the service provided and the invoice. The following columns are suggested:

Type of order	written (s),	oral (m),	telephone (t)					Confirmation		delivery
curr. No.	item.-no.	Cred no.	Item No.	Credits	Quantity	Price	Amount	Date	Art.-No.	Date

Delivery:

Upon delivery, the correctness of the delivered goods and the quantity must be checked and a check for possible damage must be made. The result of this control should be recorded. The following columns are suggested:

Delivery		deviation from				deviation from		
curr. No.	Art.-no.	Order	cred. No.	Item No.	Cred.	volume	order	damage

For the serial numbers, it is proposed to include the year and one digit to distinguish the various operations. For example, the serial number for 2019 requests could be preceded by 191, for offers 192, for orders 193 and for deliveries 194. With a six-digit number, 999 events per year or an average of 19.16 operations per week could be managed after the decimal point, which should be sufficient for Cuentapropistas. The editors no. in the tables is entered only once and then copied down. For later sorting transactions, however, the vendors in each line are important. The serial numbers may not be defined by formula, so that resorting to the serial number is always possible.

Because support for purchasing is not a concrete handling instruction, no formulas are developed here and no sample data is entered for testing purposes.

6.4. Further data acquisition

6.4.1. Purchases on account

In the "maestra" worksheet, 26 codes were first entered in capital letters, which can be used to define common uses. Underneath the account no. and account description deposited. Underneath, the bookings currently accumulated in this file are displayed.

Fig. 82: Master data Account

	B	C	D	E	F	G	H
2	codigo	A	B	C	D	E	F
3	cuenta	6010	6040	6070	6100	6130	6160
4	nombre	cuenta A	cuenta B	cuenta C	cuenta D	cuenta E	cuenta F
5	actual	200,00	300,00	400,00	500,00	600,00	0,00
6							
36							

\maestra / entrada / Hoja3 /

(Source: download file - There is only a Spanish version.)

In the worksheet "entrada" this code is entered, whereupon account no. and account names are automatically displayed behind it. You can also enter a two-digit cost center number and a three-digit cost unit number that can be entered from the table in column N to a five-digit cost center no. be merged for data transfer into an accounting program. Without data transfer, the data can also be sorted according to the entered codes. But the data area should be copied to another file. The own invoice no. will continue automatically. For this, the last invoice no. from the previous file.

Fig. 83: Invoice entry

	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1			número de factura anterior:	100										
2	factura				acreedor-	fact-no.	vencido para			Codigo				
3	no.	fecha	texto	importe	no.	acreedor	el pago	CdC	OdC					
4	101	22/04/19	test 1	200,00	70010	R 1123	20/05/19	10	123	A	6010	cuenta A	10.123	
5	102	23/04/19	test 2	300,00	70020	R 1234	21/05/19	20	234	B	6040	cuenta B	20.234	
6	103	24/04/19	test 3	400,00	70030	R 1345	22/05/19	30	345	C	6070	cuenta C	30.345	
7	104	25/04/19	test 4	500,00	70040	R 1456	23/05/19	40		D	6100	cuenta D	40.000	
8	105	26/04/19	test 5	600,00	70050	R 1567	24/05/19	50		E	6130	cuenta E	50.000	
35														

\maestra \ entrada / Hoja3 /

Hoja 2 / 3   Predeterminado   STD

(Source: download file - There is only a Spanish version.)

For purchases on account the payment has to be organized. In Europe, this happens with electronic banking. In Kenya, for example, enforced the system

M-Pesa, with which the credit on a mobile phone card can be used like a bank account (see: https://www.welt.de/wirtschaft/bilanz/ article162694583/Afrika-zeigt-der-Welt-wie-mobiles-Bezahlen-geht.html)

In anticipation of the digitization strategy of the Cuban government, the file "factura.ods" already assumes a digital payment, but is based on European processes. For this, the IBAN (international bank account number) and the name of the creditor must be deposited and entered with the creditor no. be called. Next, the invoice no. entered by the creditor and later used for payment. The name and the IBAN are stored under this number in the maestra worksheet.

Fig. 84: Vendor master data

	B	C	D	E	F	G	H	I	J
61	acreedor	70010	70020	70030	70040	70050	70060	70070	70080
62	nombre	A	B	C	D	E	F	G	H
63	IBAN	CU1200340(	CU1200340(	CU1200340(	CU1200340(	CU1200340(	CU1200340(	CU1200340(	CU1200340(
95									

maestra / entrada / Hoja3 /

(Source: download file - There is only a Spanish version.)

In addition to the table of recorded invoices, there is a table with the codes, account no. and designation as well as the bookings currently accumulated in this file. This part helps to specify the correct letter as the code for the account number. Right next to it is a table with the names of the vendors and the IBAN, which next to the invoice number. of the creditor and the amount needed for the payment.

Fig. 85: Payment data

	O	P	Q	R	S	T	U	V	W	X	Y
3							nombre creditor	IBAN	importe	propósito del pago	
4		A	6010	cuenta A	200,00		A	CU120034005600780901	200,00	R 1123	
5		B	6040	cuenta B	300,00		B	CU120034005600780901	300,00	R 1234	
6		C	6070	cuenta C	400,00		C	CU120034005600780902	400,00	R 1345	
7		D	6100	cuenta D	500,00		D	CU120034005600780903	500,00	R 1456	
8		E	6130	cuenta E	600,00		E	CU120034005600780904	600,00	R 1567	
9		F	6160	cuenta F	0,00		F	CU120034005600780905	0,00	0	
10		G	6190	cuenta G	0,00		G	CU120034005600780906	0,00	0	
37											

Hoja 2 / 3 | maestra \ **entrada** / Hoja3 / | < | | Predeterminado | | STD | * |

(Source: download file - There is only a Spanish version.)

6.4.2. Immediately paid purchases

With the immediately paid purchases can be paid with cash, a bank card or a credit card. These three payment methods must be separated and the current cash holdings or the remaining credit limit for the credit card updated. The intended use can be shortened again with 26 letters. Because these are usually specific expenses that must be paid immediately by cash or a card, the deposited bank account numbers may differ from the invoices. It therefore makes sense to place an explanation of the short codes next to the data entry.

The definition as cash, bank or card payment is also made with a letter. But it can also be a digit used. Two further definitions are to be provided for the transfer of bank credit to the credit card as well as cash withdrawals from the bank account.

Fig. 86: Cash register, part 1

30												
31	més:	4			b	e	t	x	y			
32	documento		*): b = banco / e = effectivo / t = tarjeta de credito / x = tranfer caja / y = transfer tarjeta									
33	no.	fecha	texto	importe	*)	KSt.	Ktr.	Codigo				
34	401	22.04.19	test 1	200,00	b	10	123	A	6010	cuenta A	10.123	
35	402	23.04.19	test 2	300,00	e	20	234	B	6040	cuenta B	20.234	
36	403	24.04.19	test 3	400,00	t	30	345	C	6070	cuenta C	30.345	
37	404	25.04.19	test 4	500,00	b	40		D	6100	cuenta D	40.000	
38	405	26.04.19	test 5	600,00	e	50		E	6130	cuenta E	50.000	
39	406	27.04.19	test 6	700,00	t	60		F	6160	cuenta F	60.000	
40	407	28.04.19	caja	800,00	x			Z	1590	transfer	0	
41	408	29.04.19	VISA	1.100,00	y			Z	1590	transfer	0	
42	409							G	6190	cuenta G	0	

maestra \ **entrada** / Hoja3 /

(Source: download file - There is only a Spanish version.)

The document no. will be continued automatically. It makes sense to keep a separate file for each month, whereby the period can be incorporated into the document number and otherwise restart each month.

Fig. 87: Cash register, part 2

30			gastos		efectivo			tarjeta de credito			
31	més:	4	banco	del banco	gastos	saldo	del banco	gastos	saldo		
32	documento										
33	no.	fecha				2.000,00			2.000,00		
34	401	22.04.19	200,00			2.000,00			2.000,00	10.123	
35	402	23.04.19			300,00	1.700,00			2.000,00	20.234	
36	403	24.04.19				1.700,00		400,00	1.600,00	30.345	
37	404	25.04.19	500,00			1.700,00			1.600,00	40.000	
38	405	26.04.19			600,00	1.100,00			1.600,00	50.000	
39	406	27.04.19				1.100,00		700,00	900,00	50.000	
40	407	28.04.19	800,00	800,00		1.900,00			900,00	0	
41	408	29.04.19	1.100,00			1.900,00	1.100,00		2.000,00	0	
42	409					1.900,00			2.000,00	0	

maestra \ **entrada** / Hoja3 /

(Source: download file - There is only a Spanish version.)

6.4.3. capital goods

For the profitability of a company the right investment is of central importance. The investment properties and their remaining useful life should also be observed if small businesses do not want to afford a sophisticated investment controlling.

Any item above a materiality limit should be registered with the acquisition date, cost, and expected life. These assumptions remain unchanged for the balance sheet and the tax return. For internal purposes, in particular cost accounting, the expected remaining useful life and the current value should also be re-evaluated, especially in the case of older items, differently from the data in the balance sheet. First, a cell reference can be set to the book value. In case of a different assessment, the number would be overwritten by the revaluation.

The worksheet "depreciación" of the file inversión.ods proposes four groups of capital goods with their own inventory number ranges. If an existing object is extended, the extension should be inserted under the same inventory number as a new line. The useful life of the extension is then the remaining useful life of the extended object. For a departure, the date of departure is entered in the column "fecha de dejando". In case of a partial departure, a new line with the same inventory no. are inserted into which then the originally purchased position is divided into the departed and de-used part.