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# *Statistics - manual*

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## 1 Statistics module

The statistics module is designed for large amounts of data. With this module, the data pools of company data from corporations, associations and large trust companies can be evaluated with the corresponding annual accounts.

They enable detailed analyzes for an industry and / or region and as an association, trustee or consultant you can create even finer industry comparisons and detailed analyzes for your customers.

You enter the individual statistics assignments in the administrator module. This means that sector-specific selection criteria can be defined and evaluated later. You can store statistical accounts so that individually designed annual accounts (account plans) can be brought onto a uniform basis.

In addition, reports with graphical evaluations can be created based on individual selection criteria. The standard evaluation contains various tables and graphics that can be expanded according to the needs of the industry. For example, in the catering industry, in addition to the financial figures, you also need the table occupancy values or the added value for sales groups such as food, wine, beer, etc.

**Target market statistics module:** Associations, corporations and trustees can create even finer industry comparisons and detailed analyzes for management, marketing or customers.



## 2 Administration

Larger organizations have the option of creating their own individual statistics and evaluations. The facility for this leads via:

- Supplementary sub-branches per main branch
- Supplementary branch-relevant account plans
- Additional industry-relevant annual figures

Based on this supplementary industry-relevant information, you can create individual analyzes and statistics. This allows you to configure the software for your individual solution and any industry-specific evaluations can be programmed.

The prerequisite for this is the installation of the software on its own database.

### 2.1 Create sub-branches

Any number of sub-branches can be created for each main branch. These sub-branches appear as soon as the user selects the relevant main branch.

Main branch NOGA "56 Gastronomy" possible sub-branches:

- Restaurant
- bar
- Coffee shop ...

### 2.2 Create a chart of accounts

You can enter any number of charts of accounts which the user can select later. This gives users a uniform chart of accounts on which they can create individual industry-specific evaluations and analyzes.

The various charts of accounts will be standardized again via the statistics module (see the following explanations). This ensures that evaluations / final analyzes from various charts of accounts are correctly created for each branch or sub-branch.



## 2.2.1 Set up statistical accounts

A separate account plan can be created for the statistics. This is managed in the system administration. To do this, select the menu item "Statistics" in the "Balance / ER" menu block.

### Statistik

#### Kontoplan für Statistik

Bereich	Bilanz/ER Konto	Statistik-Konto	Sort
<b>B I L A N Z</b>			
<b>Umlaufvermögen</b>	Flüssige Mittel	+	
		Kasse, Postcheck	0 ✗
		Bank	1 ✗
	Forderungen aus Lieferungen/Leistungen	+	
	Andere Forderungen	+	
	Aktive Rechnungsabgrenzung	+	
	Vorräte	+	
<b>Anlagevermögen</b>	Finanzanlagen	+	
	Sachanlagen	+	
		Mobile Sachanlagen	1 ✗
		Immobilien	2 ✗
	Immaterielle Anlagen	+	
<b>Fremdkapital (Schulden)</b>	Schulden aus Lieferungen/Leistungen	+	
	Andere kurzfristige Verbindlichkeiten	+	
	Passive Rechnungsabgrenzung	+	

The chart of accounts corresponds to the list that is used for the analyzes. Separate statistical accounts can be entered for all main accounts with the exception of the incremental capital.

## 2.2.2 Allocation of sub-account to statistical account

Each created sub-account must be assigned to a statistical account. This is done in the control plans. In the overview of the account plan, click on the "Revision" column at the top to see the allocation of the statistical accounts.

### Kontoplan / Saldoimport

#### Kontoplan / Vorgabe Kontozuordnung für Saldoimport

Kontoplan:  Bearbeiten Löschen Sprache:

Konto-Nr.	Konto Bilanz/ER	Statistik	Revision
1000 - 1099	<i>Flüssige Mittel</i>	<i>Flüssige Mittel</i>	✗
	1000 - 1009 Kasse	Kasse, Postcheck	✗
	1010 - 1049 Bank	Bank	✗
	1050 - 1099 Postcheck	Kasse, Postcheck	✗
1100 - 1109	Forderungen aus Lieferungen/Leistungen	Forderungen aus Lieferungen/Leistungen	✗
1110 - 1199	Andere Forderungen	Andere Forderungen	✗
1300 - 1399	Aktive Rechnungsabgrenzung	Aktive Rechnungsabgrenzung	✗
1200 - 1299	Vorräte	Vorräte	✗
1400 - 1499	Finanzanlagen	Finanzanlagen	✗
1500 - 1699	<i>Sachanlagen</i>	<i>Sachanlagen</i>	✗
	1500 - 1599 Mobile Sachanlagen	Mobile Sachanlagen	✗
	1600 - 1699 Immobile Sachanlagen	Immobilien	✗
1700 - 1999	Immaterielle Anlagen	Immaterielle Anlagen	✗
2000 - 2099	Schulden aus Lieferungen/Leistungen	Schulden aus Lieferungen/Leistungen	✗

Accounts with **normal black letters** correspond to the assigned statistical account.

Italic gray means that there is no statistical account, only the total of the main account appears in the statistics.

Normal gray means that no statistical account has been allocated, although statistical accounts are available for the main account. The corresponding sub-accounts are totalized under "Rest. <Main account>".



To edit the allocation of the statistical account, click on the number range of the desired sub-account.

## Kontoplan / Saldoimport

### Unterkonto bearbeiten

Kontoplan **KMU Kontoplan 1**

#### Hauptkonto

Konto-Nr. Bereich **1000 - 1099**  
Konto Bilanz/ER **Flüssige Mittel**  
Revision **Flüssige Mittel**

+/- (Vorzeichen umkehren)  
Block: **1**

#### Kontozuordnung für Saldoimport

Konto-Nr. Bereich  -   
Konto Bilanz/ER

HINWEIS: Es sind max. 40 Unterkonti pro Hauptkonto möglich.

#### Unterkonto -> bearbeiten

Deutsch   
Englisch   
Französisch

**ACHTUNG:** Bitte immer auf Überschneidungen der Kontonummern nach dem Speichern prüfen !

#### Revisionszuordnung für Saldoimport

Kategorie  Block:

#### Zuordnung Statistisches Konto

Stat. Konto

**Speichern**

**Abbrechen**

## 2.2.3 Own sub-accounts with the customer

IMPORTANT: No allocation for the statistics can be made for sub-accounts that were created for the customer in the entry of the annual invoice. If statistical accounts are available for the corresponding main account, the customer's sub-accounts are listed in total under "Rest. <Main account>".

## 2.3 Define years

In the annual figures table, you can specify your industry-specific values, which appear from the individual companies / branches according to the income statement. These years can be defined for each main branch or sub-branch.

- Examples of years:
- Employees per area ...
- Areas per area ...
- Hours per area ...
- Quantities per area ... ..

## 3 Selection

### 3.1 Information on the evaluation

You can get to the statistics via the menu item "Statistics". Here you specify information for the evaluation and create a statistics filter.



Select the desired financial year for which the statistics should be prepared. All customers are taken into account for the statistics for whom an annual invoice was recorded in the financial year.

For the industry comparison you can use up to max. Select 7 previous years.

The currency and unit in which the statistics are to be output can also be specified.

### 3.2 Define statistics filter

Here you can define a filter for the statistics. Various fields are available for this in the following areas:

#### Company data

Filters on legal form, branch, branch, and geographic filters

#### Balance sheet / IS

Filter on sales and total assets

#### Own statistical codes

If available, you can also select your own codes for the filter here.



## 3.2.1 Legal form

Select the legal forms here to limit the statistical amount.

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>Rechtsform</b>
<input type="checkbox"/> Rechtsform	<input type="checkbox"/> Einfache Gesellschaft
<input type="checkbox"/> Branche	<input type="checkbox"/> Kollektivgesellschaft
<input type="checkbox"/> Filiale	<input type="checkbox"/> Kommanditgesellschaft
<input type="checkbox"/> Postleitzahl	<input checked="" type="checkbox"/> Aktiengesellschaft
<input type="checkbox"/> Kanton	<input type="checkbox"/> Kommanditaktiengesellschaft
<input type="checkbox"/> Region	<input type="checkbox"/> Gesellschaft mit beschränkter Haftung
<input type="checkbox"/> Einwohner	<input type="checkbox"/> Genossenschaft
<b>Bilanz/ER</b>	<input type="checkbox"/> Stiftung
<input type="checkbox"/> Umsatz	<input type="checkbox"/> Verein
<input type="checkbox"/> Bilanzsumme	

## 3.2.2 Industries

Select the industries here and, if available, the relevant sub-industries.

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>Branche</b>
<input type="checkbox"/> Rechtsform	10 Nahrungsmittelindustrie <input type="checkbox"/>
<input type="checkbox"/> Branche	11 Getränkeherstellung <input type="checkbox"/>
<input type="checkbox"/> Filiale	
<input type="checkbox"/> Postleitzahl	
<input type="checkbox"/> Kanton	
<input type="checkbox"/> Region	
<input type="checkbox"/> Einwohner	
<b>Bilanz/ER</b>	
<input type="checkbox"/> Umsatz	
<input type="checkbox"/> Bilanzsumme	

Use the blue + to add further industries.

Branches can be removed again with the red x.

Up to 5 branches can be selected.

## 3.2.3 Branches

Analogous to the industries, you can also select up to 10 branches for the statistics filter.

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>Filiale</b>
<input type="checkbox"/> Rechtsform	KMU Ratgeber AG, 8307 Effretikon <input type="checkbox"/>
<input type="checkbox"/> Branche	Treuhand AG, 8000 Zürich <input type="checkbox"/>
<input type="checkbox"/> Filiale	
<input type="checkbox"/> Postleitzahl	
<input type="checkbox"/> Kanton	
<input type="checkbox"/> Region	
<input type="checkbox"/> Einwohner	
<b>Bilanz/ER</b>	
<input type="checkbox"/> Umsatz	
<input type="checkbox"/> Bilanzsumme	



## 3.2.4 Geographic filter

The zip code, canton and region fields are available for the geographic filter; these filters can be combined.

IMPORTANT: For a correct application of the geographic filter, it is important that a valid postcode is entered in the first 4 digits of the customer in the "City" field. Otherwise the customer will not be taken into account when applying a geographic filter.

You can define up to 5 postcode areas ...

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>PLZ-Bereich</b>
<input type="checkbox"/> Rechtsform	<input type="text" value="8000"/> - <input type="text" value="8099"/> <input type="checkbox"/>
<input type="checkbox"/> Branche	<input type="text" value="8500"/> - <input type="text" value="8599"/> <input type="checkbox"/> +
<input type="checkbox"/> Filiale	
<input type="checkbox"/> Postleitzahl	
<input type="checkbox"/> Kanton	
<input type="checkbox"/> Region	
<input type="checkbox"/> Einwohner	
<b>Bilanz/ER</b>	
<input type="checkbox"/> Umsatz	
<input type="checkbox"/> Bilanzsumme	

...einzelne **Kantone**...

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>Kanton</b>
<input type="checkbox"/> Rechtsform	<input type="checkbox"/> Aargau
<input type="checkbox"/> Branche	<input type="checkbox"/> Appenzell Ausserrhoden
<input type="checkbox"/> Filiale	<input type="checkbox"/> Appenzell Innerrhoden
<input type="checkbox"/> Postleitzahl	<input type="checkbox"/> Basel-Landschaft
<input type="checkbox"/> Kanton	<input checked="" type="checkbox"/> Basel-Stadt
<input type="checkbox"/> Region	<input checked="" type="checkbox"/> Bern
<input type="checkbox"/> Einwohner	<input type="checkbox"/> Freiburg
<b>Bilanz/ER</b>	<input type="checkbox"/> Genf
<input type="checkbox"/> Umsatz	<input type="checkbox"/> Glarus
<input type="checkbox"/> Bilanzsumme	<input type="checkbox"/> Graubünden
	<input type="checkbox"/> Jura
	<input type="checkbox"/> Luzern
	<input type="checkbox"/> Neuenburg
	<input type="checkbox"/> Nidwalden
	<input type="checkbox"/> Obwalden
	<input type="checkbox"/> Schaffhausen
	<input type="checkbox"/> Schwyz
	<input type="checkbox"/> Solothurn
	<input checked="" type="checkbox"/> St. Gallen
	<input type="checkbox"/> Tessin
	<input type="checkbox"/> Thurgau
	<input type="checkbox"/> Uri
	<input type="checkbox"/> Waadt
	<input type="checkbox"/> Wallis
	<input type="checkbox"/> Zug
	<input checked="" type="checkbox"/> Zürich

...oder bestimmte **Regionen** für den Filter auswählen.

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>Region</b>
<input type="checkbox"/> Rechtsform	<input type="checkbox"/> Genferseeregion
<input type="checkbox"/> Branche	<input type="checkbox"/> Espace Mittelland
<input type="checkbox"/> Filiale	<input checked="" type="checkbox"/> Nordwestschweiz
<input type="checkbox"/> Postleitzahl	<input checked="" type="checkbox"/> Zürich
<input type="checkbox"/> Kanton	<input checked="" type="checkbox"/> Ostschweiz
<input type="checkbox"/> Region	<input type="checkbox"/> Zentralschweiz
<input type="checkbox"/> Einwohner	<input type="checkbox"/> Ticino
<b>Bilanz/ER</b>	<input type="checkbox"/> Andere
<input type="checkbox"/> Umsatz	
<input type="checkbox"/> Bilanzsumme	
	<b>Kantone gem. Regionenfilter</b>
	Aargau
	Appenzell Ausserrhoden
	Appenzell Innerrhoden
	Basel-Landschaft
	Basel-Stadt
	Glarus
	Graubünden
	Schaffhausen
	St. Gallen
	Thurgau
	Zürich



## 3.2.5 Size of the village

A filter can also be defined based on the size of the location.

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>Grösse der Ortschaft</b>
<input type="checkbox"/> Rechtsform	<input checked="" type="checkbox"/> bis 10'000 Einwohner
<input type="checkbox"/> Branche	<input checked="" type="checkbox"/> 10'000 bis 20'000 Einwohner
<input type="checkbox"/> Filiale	<input type="checkbox"/> 20'000 bis 50'000 Einwohner
<input type="checkbox"/> Postleitzahl	<input type="checkbox"/> 50'000 bis 100'000 Einwohner
<input type="checkbox"/> Kanton	<input type="checkbox"/> mehr als 100'000 Einwohner
<input type="checkbox"/> Region	
<input type="checkbox"/> Einwohner	
<b>Bilanz/ER</b>	
<input type="checkbox"/> Umsatz	
<input type="checkbox"/> Bilanzsumme	

Here, too, it is important that a valid zip code has been entered for the customer so that it can be taken into account for the filter.

## 3.2.6 Sales, total assets

You can also define a filter for sales and total assets.

### Statistikfilter

Feld	Filter
<b>Firmendaten</b>	<b>Umsatz</b>
<input type="checkbox"/> Rechtsform	Min. <input type="text" value="1000000"/>
<input type="checkbox"/> Branche	Max. <input type="text" value="5000000"/>
<input type="checkbox"/> Filiale	
<input type="checkbox"/> Postleitzahl	
<input type="checkbox"/> Kanton	
<input type="checkbox"/> Region	
<input type="checkbox"/> Einwohner	
<b>Bilanz/ER</b>	
<input type="checkbox"/> Umsatz	
<input type="checkbox"/> Bilanzsumme	

A minimum and / or maximum can be recorded here.



## 3.2.7 Check filter

Click on the "Check filter" button on the right to check the selection based on the defined statistics filter. The result is displayed immediately.

### Resultat gem. Statistikfilter

Anzahl Kunden selektiert: **19**

Feld	Filter	
Bilanzjahr	2011	
Region	Nordwestschweiz	Aargau Basel-Landschaft Basel-Stadt
	Zürich	Zürich
	Ostschweiz	Appenzell Ausserrhoden Appenzell Innerrhoden Glarus Graubünden Schaffhausen St. Gallen Thurgau
Grösse der Ortschaft	bis 10'000 Einwohner 10'000 bis 20'000 Einwohner	
Umsatz	Minimum: 1'000'000	Maximum: 5'000'000
<b>Branchen</b>		<b>Anz. Gew. Rating</b>
70 Unternehmerische DL		3 42%
16 Holzindustrie, Schreiner		2 29%
45 Autogewerbe, Reparaturen		2 29%
Sonstige...		
<b>Absatzmarkt</b>		<b>Anz. Vol. Rating</b>
Schweiz		19 96%
Europa		1 2%
Deutschland		1 2%

In addition to the statistics filter and the number of selected customers, the industries and sales markets of the customers involved are also displayed, weighted for the rating.

The corresponding industry values are used for the industry comparison in the statistics.

## 3.2.8 Reset filter

Click on "Statistics" in the menu above to delete all information about the statistics filter.



## 4 Reporting

### 4.1 Prepare statistics

Click on the "Print statistics" button to prepare the report for statistics.

**■ Statistiken**  
**Angaben zur Auswertung**

Bilanzjahr:  Vorjahresvergleich:  Jahre Berechnung:  Währung:  in:

Optionen zum Druck:  Logo  Fusszeilen

**Statistikfilter** **Filter prüfen**

Feld	Filter	Kantone gem. Regionenfilter
<b>Firmendaten</b> <ul style="list-style-type: none"><li><input type="checkbox"/> Rechtsform</li><li><input type="checkbox"/> Branche</li><li><input type="checkbox"/> Filiale</li><li><input type="checkbox"/> Postleitzahl</li><li><input type="checkbox"/> Kanton</li><li><b>Region</b></li><li><input type="checkbox"/> Einwohner</li></ul>	<b>Region</b> <ul style="list-style-type: none"><li><input type="checkbox"/> Genferseeregion</li><li><input type="checkbox"/> Espace Mittelland</li><li><input checked="" type="checkbox"/> Nordwestschweiz</li><li><input checked="" type="checkbox"/> Zürich</li><li><input type="checkbox"/> Ostschweiz</li><li><input checked="" type="checkbox"/> Zentralschweiz</li><li><input type="checkbox"/> Ticino</li><li><input type="checkbox"/> Andere</li></ul>	<b>Kantone gem. Regionenfilter</b> <ul style="list-style-type: none"><li>Aargau</li><li>Basel-Landschaft</li><li>Basel-Stadt</li><li>Luzern</li><li>Nidwalden</li><li>Obwalden</li><li>Schwyz</li><li>Uri</li><li>Zug</li><li>Zürich</li></ul>

**■ Bilanz/ER**

- Umsatz
- Bilanzsumme

**■ Statistik drucken**

Prüfe Filterdefinitionen...  
Wähle Kunden gem. Statistikfilter aus...  
Die Unterkonten werden den Statistikkonten zugeteilt...  
Totalisiere Jahresrechnungen der beteiligten Firmen...  
Anzahl Kunden verarbeitet: **160 / 467**

Die Statistik wird aufbereitet...



Bitte warten...

Depending on the number of customers and the selected previous years as well as the complexity of the account plans (number of sub-accounts), the processing may take a little longer.

### 4.2 Report statistics

After the customers have been selected and the annual invoices have been totalized, the "Statistics" report is output. This contains the following areas:

- Overview of the selection
- Balance sheet, income statement including diagrams
- Key figures with industry comparison
- Overview of the key figures



### 4.2.1 Selection overview

The filter criteria and the data spectrum for the industry comparison are displayed here.

## 1 Übersicht zur Selektion

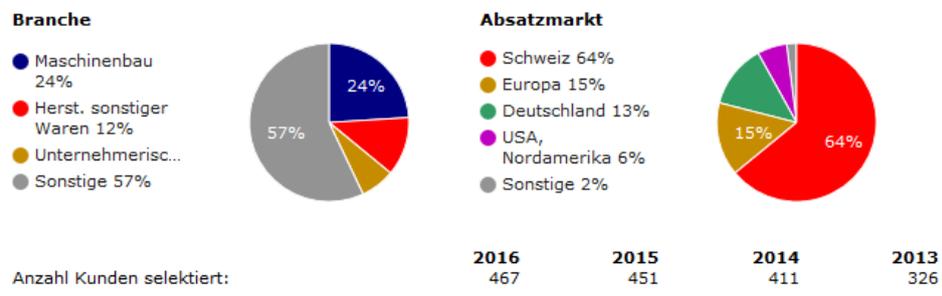
**Statistische Auswertung**  
über Abschlüsse 2013 - 2016

Währung: **CHF**

### Filterkriterien

<b>Bilanzjahr</b>	2016	
<b>Rechtsform</b>	Alle	
<b>Branche</b>	Alle	
<b>Filiale</b>	Alle	
<b>PLZ-Bereich</b>	Alle	
<b>Kanton</b>	Alle	
<b>Region</b>	Nordwestschweiz	Aargau Basel-Landschaft Basel-Stadt
	Zürich	Zürich
	Zentralschweiz	Luzern Nidwalden Obwalden Schwyz Uri Zug
<b>Grösse der Ortschaft</b>	Alle	
<b>Umsatz</b>	Alle	
<b>Bilanzsumme</b>	Alle	

### Datenspektrum für den Branchenvergleich



The number of customers per financial year is also displayed below based on the statistics filter and the annual accounts recorded.



## 4.2.2 Balance sheet, income statement

The balance sheet and income statement are then made with the structure of the statistical accounts, which are described in Chapter 1.

Here is an example of the income statement:

### 3 Erfolgsrechnung

Statistische Auswertung  
über Abschlüsse 2013 - 2016

Währung: CHF

	2014		2015		2016	
<b>Betriebsertrag</b>						
Erlös Lieferungen/Leist.	26'967'593	100.0%	31'562'665	100.0%	33'220'450	100.0%
<b>Betriebsaufwand</b>						
DL-, Mat.- Warenaufw.	-12'599'669	-46.7%	-15'549'787	-49.3%	-16'938'594	-51.0%
<b>Bruttoergebnis I</b>	<b>14'367'924</b>	<b>53.3%</b>	<b>16'012'878</b>	<b>50.7%</b>	<b>16'281'856</b>	<b>49.0%</b>
Kalkulatorischer Unternehmerlohn	-326'159	-1.2%	-249'972	-0.8%	-275'721	-0.8%
Sonstige Personalaufwand	-9'629'682	-35.7%	-10'005'239	-31.7%	-10'229'219	-30.8%
<b>Bruttoergebnis II</b>	<b>4'412'083</b>	<b>16.4%</b>	<b>5'757'667</b>	<b>18.2%</b>	<b>5'776'916</b>	<b>17.4%</b>
Raumaufwand	-450'527	-1.7%	-484'449	-1.5%	-329'154	-1.0%
Unterhalt, Reparaturen, Ersatz	-76'751	-0.3%	-99'150	-0.3%	-79'708	-0.2%
Fahrzeug- und Transportaufwand	-15'127	-0.1%	-40'000	-0.1%	-50'000	-0.2%
Sachversicherungen, Abgaben	-110'753	-0.4%	-116'225	-0.4%	-86'423	-0.3%
Energie- und Entsorgungsaufwand	-9'206	0.0%	-12'537	0.0%	-11'686	0.0%
Verwaltungs- und Informatikaufwand	-270'440	-1.0%	-241'839	-0.8%	-224'022	-0.7%
Werbeaufwand	-84'661	-0.3%	-137'521	-0.4%	-108'087	-0.3%
Übriger Betriebsaufwand	-1'127'790	-4.2%	-1'335'175	-4.2%	-1'282'579	-3.9%
Sonstige übriger Betriebsaufwand	-411'753	-1.5%	-351'028	-1.1%	-287'406	-0.9%
<b>EBITDA</b>	<b>1'855'075</b>	<b>6.9%</b>	<b>2'939'743</b>	<b>9.3%</b>	<b>3'317'851</b>	<b>10.0%</b>
Abs./Imp. Finanzanlagen	-69'152	-0.3%				
Abschr./Impair. Sachanlagen	-452'896	-1.7%	-734'170	-2.3%	-741'902	-2.2%
Abschr./Impair. Immat. Anlagen	25'000	0.1%				
<b>EBIT</b>	<b>1'358'027</b>	<b>5.0%</b>	<b>2'205'573</b>	<b>7.0%</b>	<b>2'575'949</b>	<b>7.8%</b>
Finanzergebnis	-54'836	-0.2%	-62'406	-0.2%	-17'589	-0.1%
<b>Betriebsgewinn/-verlust</b>	<b>1'303'191</b>	<b>4.8%</b>	<b>2'143'167</b>	<b>6.8%</b>	<b>2'558'360</b>	<b>7.7%</b>
<b>Neutraler Ertrag</b>						
Betrieblicher Nebenerfolg	85'217	0.3%	61'532	0.2%	72'890	0.2%
Ausserordentlicher Ertrag	238'579	0.9%	96'137	0.3%	71'719	0.2%
<b>Neutraler Aufwand</b>						
Ausserordentlicher Aufwand	-524'255	-1.9%	-475'701	-1.5%	-573'143	-1.7%
Steuern	-186'902	-0.7%	-347'089	-1.1%	-417'124	-1.3%
<b>Jahresgewinn/-verlust</b>	<b>915'830</b>	<b>3.4%</b>	<b>1'478'046</b>	<b>4.7%</b>	<b>1'712'702</b>	<b>5.2%</b>

In the area of **operating expenses**, statistical accounts for "other operating expenses" were defined and issued accordingly. At the end of the block you can see the "Remaining other operating expenses" account in which the total of all sub-accounts that are not allocated to a statistical account is listed.

For all other accounts, the total of the main account is issued in accordance with the account plan.



### 4.2.3 Fixed sub-account "Calculation. Entrepreneur's wage "

If partnerships are included in the selection, a fixed sub-account "Imputed entrepreneur wages" is listed in the personnel expenses area.

#### Betriebsaufwand

DL-, Material- und Warenaufwand	-190'930'389	-46.6%	-199'079'316	-48.2%	-206'610'632	-49.8%
Kalkulatorischer Unternehmerlohn	-58'631	0.0%	-61'437	0.0%	-66'312	0.0%
Personalaufwand	-44'082'946	-10.8%	-43'826'343	-10.6%	-21'810'193	-5.3%
Raumaufwand	-970	0.0%	-1'818	0.0%	-2'949	0.0%

This account quantifies the imputed entrepreneur's wages in partnerships and depends on how many family members work in the company.

The corresponding information is entered below in the "Personnel" area when entering the annual accounts of the relevant customers.

PERSONAL				
Anzahl vollbeschäftigte Personen	?	1.40	1.35	0.00
davon Anzahl mitarbeitende Familienmitglieder	?	1.00	1.00	0.00

The entry is mandatory; by default, 1 family member is always given. The calculation of the imputed entrepreneur's wages is carried out as follows:

- CHF 40,000 for the first family member or share if less than 1
- 50% or CHF 20,000 for each additional family member, if available
- Plus sales shares from sales of CHF 250,000, staggered according to the following table:

Revenue share CHF	proportion of
250'000 to 500'000	5%
500'000 to 1'000'000	4%
1'000'000 to 2'000'000	3%
> 2'000'000	2%

The calculated value is saved as a fixed, additional correction value for personnel expenses and can be adjusted manually when recording.

#### Korrekturwert - Testfirma Personengesellschaft

##### 2010 - Personalaufwand

Korrekturwert	Kommentar	Latente Steuern, Korr. ER
		<input checked="" type="checkbox"/>
		<input checked="" type="checkbox"/>
		<input checked="" type="checkbox"/>
61'300	Kalkulatorischer Unternehmerlohn	<input checked="" type="checkbox"/>

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If 0 is entered in the field, the calculated value is used again.



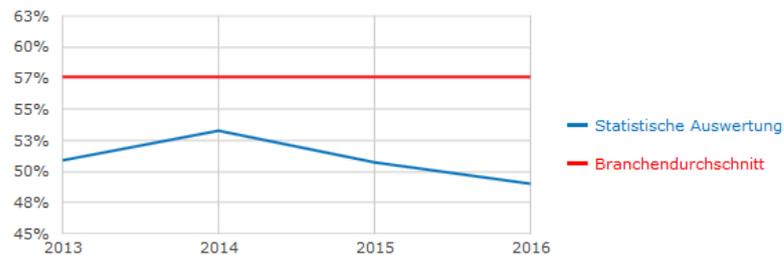
#### 4.2.4 Industry comparison, key figures

The industry comparison and the output of the key figures are based on the statistical number of companies involved. For the industry average, the industry values of the industries or sub-industries involved are used in accordance with the data spectrum (see overview for selection).

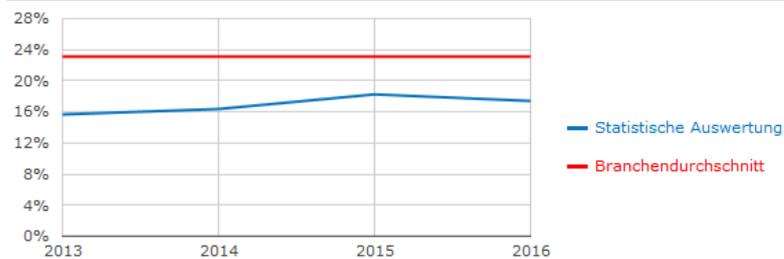
### 4.2 Branchenvergleich: Ertragslage

#### Statistische Auswertung über Abschlüsse 2013 - 2016

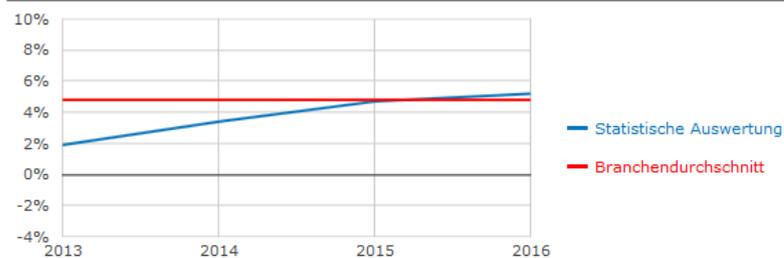
##### Bruttoergebnis I



##### Bruttoergebnis II



##### Umsatzrentabilität



	Brutto- ergebnis I	Brutto- ergebnis II	Umsatz- rentabilität
■ Branche	<b>57.6%</b>	<b>23.1%</b>	<b>4.8%</b>
■ 2016	49.0%	17.4%	5.2%
■ 2015	50.7%	18.2%	4.7%
■ 2014	53.3%	16.4%	3.4%
■ 2013	50.9%	15.7%	1.9%