



WIRTSCHAFT UND GESELLSCHAFT

PROFIL

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DOKUMENTATION BILI

SERIE

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TEIL 1

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FALLBEISPIEL EULENBOOKS AG

A Geschäftsbeschreibung der EULENBOOKS AG // Business Description



History and ownership

In 1918 the Catholic bookshop "Blaue Bücher" was founded opposite the monastery in St. Gallen. In the 1960s there was movement in the St. Gallen bookselling business. Josef Euler bought the business in 1969 and gave the bookshop a new face: he changed the name of the sole proprietorship to "EulenBooks Josef Euler" and found a new location in a charming Art Nouveau house (Jugendstil-Haus) on a busy street on the outskirts of the city. He changed the offer to a modern assortment with secular (weltlich) literature, entertainment, travel guides and non-fiction books from all areas. Josef Euler added a large selection of specialist books to the assortment for students of the universities in St. Gallen. Children's and young people's books as well as radio play cassettes and later CDs were to be found on the shelves.

At the beginning of 2006, his son Dominik Euler took over the sole proprietorship. Dominik continued to employ the three previous female booksellers. His wife Anna Euler supports him since then with administrative tasks and takes care of the personnel management as well as the bookkeeping. Every three years, Dominik Euler offers an apprenticeship as a bookseller (Buchhändler/-in EFZ) and is involved in education in general.

Changes in the market, as described below, and the planned expansion of the company led to a higher business risk, which is why Dominik Euler transformed the company from a sole proprietorship into the public limited company (Aktiengesellschaft) EulenBooks AG in 2015. Dominik and Anna Euler each hold 40% of the shares and Camilla Brenner, a long-time employee, 20%.

Market influences and structural change

Dominik Euler and his team were followed by turbulent times: In 2007, fixed book prices fell in the German-speaking part of Switzerland, where the law regulated that the prices set by publishers and book importers for the sale of books had to be observed. The prices were not allowed to be undercut or exceeded so far.

Since the end of fixed book prices, prices for books have fallen. On average, books today cost just under a fifth less. Sales in the book trade have also fallen to a similar extent. Around 30% of bookstores in German-speaking Switzerland closed their doors definitively. Booksellers had to learn how to calculate and set prices.

Four years later, the revaluation of the Swiss Franc was a problem for retailers. Although booksellers were able to purchase more advantageously, many wanted to maintain Swiss delivery in the long term for reasons of sector policy. The weak Euro led to customers buying at unbeatable prices via German online offers, especially from Amazon.

As a result of the increasing digitalisation, more and more books were not only bought online, but also consumed online. Since 2017, the Internet trade in printed books seems to be somewhat saturated. In total, approximately one in four printed books in Switzerland is purchased through online dealers in Switzerland and abroad. Although booksellers struggle with online competition, only every tenth book is consumed digitally, i.e. read on e-readers, tablets or smartphones.

Product range changes at EulenBooks AG

EULENBOOKS AG had to react to the market changes in order to continue to exist. Since 2015, EULENBOOKS AG has abandoned the music business because a single music CD often costs more than the monthly subscription of a streaming service.

Since 2016, customers have been able to order books online from EULENBOOKS AG and receive them sent to their homes. EULENBOOKS AG also offers its own app for sending information on events. In the same year, EULENBOOKS AG expanded its range with cookbooks from all over the world and a very large selection of delicatessen specialities and decoration articles, which are adapted to the season and the time of year.

In mid-2018, Dominik and Anna Euler launched a new project idea: they wanted to turn their bookstore into a social meeting place with a café. The premises were to become a place of longing with a great feel-good factor.

Anna Euler is an excellent cook and would like to welcome guests once a week to a multi-course menu in the bookshop. At this "reading dinner", the guests can browse in the books between the courses and afterwards.

Economic policy activities

EULENBOOKS AG is a member of the "Schweizer Buchhändler- und Verlegerverband (SBVV)".

The "SBVV" advocates good cultural and economic conditions for the Swiss book retail industry. In recent years, these have included, for example, the promotion of publishing (Verlagsförderung), the reduced VAT rate for books and the revision of the Copyright Act.

B Leitbild // Mission Statement

Excerpts from the previous mission statement
of EULENBOOKS AG

- E EULENBOOKS AG is an independent, owner-managed family business.
- E Customers are the focus of our efforts to offer a first-class, broad and up-to-date product range. The careful selection of books and media appeals to a broad section of the population.
- E Through personal conversations, EULENBOOKS AG takes up the suggestions of its customers and sets trends.
- E The employees are excellently trained in their field, reliable, creative and highly motivated. They are characterised by their own initiative, courage and willingness to change.
- E As an employer, EULENBOOKS AG behaves socially and cultivates a management style based on partnership. The training of young professionals is close to EULENBOOKS AG's heart.
- E EULENBOOKS AG promotes cultural diversity with events and readings and maintains a network of relationships with libraries and similar institutions.

Proposals for the extension of the mission statement:

1. EULENBOOKS AG offers a café with an atmosphere for shopping and lingering.
2. EULENBOOKS AG is a leading provider of culinary literature and offers cookbooks from all over the world. Anything that is not in stock is gladly ordered.
3. EULENBOOKS AG takes society and the environment into consideration when providing its services.



C Kontenplan KMU

1	AKTIVEN		
10	Umlaufvermögen		
1000	Kasse		
1020	Bankguthaben (samt Guthaben Postbank)		
1060	Wertschriften (kurzfristig mit Börsenkurs)		
1100	Forderungen aus Lieferungen und Leistungen (Debitoren)		
1109	WB Forderungen (Deikredere)		
1170	Vorsteuer MWST		
1176	Guthaben Verrechnungssteuer (Debitor-VST)		
1200	Vorräte Bücher		
1205	Vorräte Feinkost		
1206	Vorräte Deko		
1300	Aktive Rechnungsabgrenzung (TA)		
14	Anlagevermögen		
1440	Aktivdarlehen		
1500	Maschinen und Apparate		
1509	WB Maschinen und Apparate		
1510	Mobiliar und Einrichtungen		
1519	WB Mobiliar und Einrichtungen		
1530	Fahrzeuge		
1539	WB Fahrzeuge		
1600	Geschäftsliedenschaft		
2	PASSIVEN		
20	Kurzfristiges Fremdkapital		
2000	Verbindlichkeiten aus Lieferungen und Leistungen (Kreditoren)		
2100	Bankverbindlichkeiten (Kontokorrent)		
2200	Geschuldete MWST (Umsatzsteuer)		
2206	Verbindlichkeit Verrechnungssteuer (Kreditor-VST)		
2210	Übrige kurzfristige Verbindlichkeiten		
2261	Beschlossene Ausschüttungen (Dividenden)		
2300	Passive Rechnungsabgrenzung (TP)		
24	Langfristiges Fremdkapital		
2450	Passivdarlehen		
2451	Hypotheken		
2600	Langfristige Rückstellungen		
28	Eigenkapital		
2800	Aktienkapital		
2950	Gesetzliche Reserven		
2970	Gewinnvortrag oder Verlustvortrag		
2971	Jahresgewinn oder Jahresverlust		
3	BETRIEBLICHER ERTRAG		
	AUS LIEFERUNGEN UND LEISTUNGEN		
3200	Handelserlöse Bücher		
3205	Handelserlöse Feinkost		
3206	Handelserlöse Deko		
3805	Verluste aus Forderungen (Debitorenverluste)		
4	AUFWAND FÜR MATERIAL, HANDELSWAREN UND DIENSTLEISTUNGEN		
4200	Handelswarenaufwand Bücher		
4205	Handelswarenaufwand Feinkost		
4206	Handelswarenaufwand Deko		
5	PERSONALAUFWAND		
5000	Lohnaufwand		
5800	Übriger Personalaufwand		
6	ÜBRIGER BETRIEBLICHER AUFWAND, ABSCHREIBUNGEN, FINANZERGEBNIS		
6000	Raumaufwand		
6100	Unterhalt, Reparaturen, Ersatz		
6200	Fahrzeug- und Transportaufwand		
6300	Sachversicherungen, Abgaben, Gebühren		
6400	Energie- und Entsorgungsaufwand		
6500	Verwaltungsaufwand		
6570	Informatikaufwand		
6600	Werbeaufwand		
6700	Sonstiger betrieblicher Aufwand		
6800	Abschreibungen		
6900	Finanzaufwand (Zinsaufwand)		
6950	Finanzertrag (Zinsertrag)		
7	BETRIEBLICHER NEBENERFOLG		
7000	Ertrag Nebenbetrieb		
7010	Aufwand Nebenbetrieb		
8	BETRIEBSFREMDER, AUSSERORDENTLICHER, EINMALIGER ODER PERIODENFREMDER AUFWAND UND ERTRAG		
8000	Betriebsfremder Aufwand		
8100	Betriebsfremder Ertrag		
8500	Ausserordentlicher, einmaliger oder periodenfremder Aufwand		
8510	Ausserordentlicher, einmaliger oder periodenfremder Ertrag		
8900	Aufwand direkte Steuern		
9	ABSCHLUSS		
9000	Erfolgsrechnung		
9100	Bilanz		

D Rechnung «Frech Verlag»



FRECH VERLAG
Schillerstrasse 7
5000 Aarau

Datum 15. Oktober 2018
Kunden-Nr. 10955
Telefon 062 243 10 53
E-Mail info@frechverlag.ch

EULENBOOKS AG
Herr Dominik Euler
Speicherstrasse 25
9000 St. Gallen

Rechnungs-Nr. RE1003590

Produkt	Anzahl	Ansatz CHF	Betrag CHF
Einhornbastelbuch	40	12.50	500.00
Handmade Christmas	8	10.75	86.00
Dekoideen für die Winterzeit	5	19.40	97.00
DIY Handlettering-Style	10	12.00	120.00
Papiertüten-Sterne	10	9.70	97.00
Total exkl. MWST			900.00
MWST 2,5%			22.50
Rechnungsbetrag inkl. MWST			922.50

30 Tage netto; 10 Tage 2% Skonto

E Bilanz und Erfolgsrechnung 2018

Schlussbilanz vor Gewinnverteilung per 31.12.2018 in CHF

Aktiven	Bilanz vor Gewinnverteilung per 31.12.2018		Passiven	
Umlaufvermögen			Fremdkapital	
Kasse	3 200		Verbindlichkeiten L&L (Kreditoren)	18 500
Bank	43 440		Passive Rechnungsabgrenzung	1 500
Forderungen L&L (Debitoren)	660		Darlehensschuld (1 Jahr)	23 000
Vorräte Bücher	41 670		Langfristige Rückstellungen	20 000
Vorräte Feinkost	1 140		Hypotheken	377 220
Vorräte Deko	3 550			440 220
Aktive Rechnungsabgrenzung	8 560			
	102 220			
Anlagevermögen			Eigenkapital	
Mobilien und Einrichtungen	120 000		Aktienkapital	300 000
– WB Mobilien und Einrichtungen	66 000		Gesetzliche Reserven	5 400
Fahrzeug	20 000		Gewinnvortrag	2 600
– WB Fahrzeug	16 000		Jahresgewinn	12 000
Geschäftsliegenschaft	600 000			320 000
	658 000			
	760 220			760 220

Erfolgsrechnung 2018 in CHF

Aufwand	Erfolgsrechnung 1.1. bis 31.12.2018		Ertrag	
Handelswarenaufwand Bücher	851 780		Handelserlöse Bücher	1 190 440
Handelswarenaufwand Feinkost	120 170		Handelserlöse Feinkost	150 260
Handelswarenaufwand Deko	210 050		Handelserlöse Deko	309 300
Lohnaufwand	360 230			
Übriger Personalaufwand	25 770			
Raumaufwand	20 100			
Werbeaufwand	14 900			
Abschreibungen	26 200			
Finanzaufwand	8 800			
Reingewinn	12 000			
	1 650 000			1 650 000

F Kennzahlenübersicht

Kennzahl	Berechnung	Zielgrösse
Liquiditätsgrad 2 (Quick Ratio)	$\frac{(\text{Flüssige Mittel} + \text{Forderungen}) \times 100}{\text{Kurzfristiges Fremdkapital}}$	Mindestens 100%
Eigenkapitalrendite	$\frac{\text{Reingewinn} \times 100}{\text{Durchschnittliches Eigenkapital}}$	Mindestens 8%
Gesamtkapitalrendite	$\frac{(\text{Reingewinn} + \text{Fremdkapitalzinsen}) \times 100}{\text{Gesamtkapital}}$	Mindestens 6%
Umsatzrendite	$\frac{\text{Betriebsgewinn} \times 100}{\text{Betriebsertrag}}$	Mindestens 1,5% bei Handelsbetrieben Mindestens 5% bei Industriebetrieben
Eigenfinanzierungsgrad	$\frac{\text{Eigenkapital} \times 100}{\text{Gesamtkapital}}$	30–60%
Fremdfinanzierungsgrad (Verschuldungsgrad)	$\frac{\text{Fremdkapital} \times 100}{\text{Gesamtkapital}}$	Maximal 70%
Anlagendeckungsgrad 2	$\frac{(\text{Eigenkapital} + \text{langfr. Fremdkapital}) \times 100}{\text{Anlagevermögen}}$	Mindestens 100%

G Stellenausschreibung // job advertisement



As a first-class and innovative book retailer with newly opened café we are looking per 1 March 2019 (or by arrangement) for a

SERVICE EMPLOYEE (MALE/FEMALE) (80%)

Your commitment

- You serve and advise the guests in the small, manageable café.
- You are the contact person when it comes to questions about coffee and tea.
- In addition to serving the guests, you will also be responsible for preparing the bakery products.
- Once a week you work at the "Reading Dinners" as a service professional.
- You attach great importance to tidiness, hygiene and cleanliness.

Your experience

- You are an enthusiastic coffee and tea lover and already have experience in advising on all aspects of hot beverages.
- You identify yourself with a regional, fresh and homemade cuisine.
- A high quality awareness is a matter of course for you.
- Openness, reliability, loyalty and enjoyment of teamwork are your hallmarks.

We look forward to receiving your application.

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