



WIRTSCHAFT UND GESELLSCHAFT

PROFIL

E

DOKUMENTATION BILI

SERIE

2

TEIL 1

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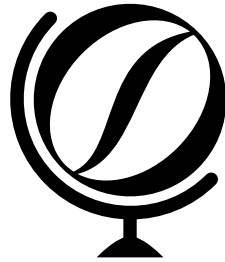
1 FALLBEISPIEL *COFFEE WORLD AG*

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FALLBEISPIEL *COFFEE WORLD AG*

A Unternehmensgeschichte der *COFFEE WORLD AG*



CoffeeWorld

After completing his apprenticeship as an EFZ electronics technician, Carlos Mercado took a job as a repairman at “JURA Elektroapparate AG” in 2011. JURA Elektroapparate AG, based in Niederbuchsiten in the canton of Solothurn, is a world-renowned manufacturer of high-quality automatic coffee machines.

Coffee has always been a great passion of Carlos Mercado. In addition to the various technical functions of coffee machines, Carlos Mercado became increasingly interested in the different types of coffee and their production processes. To complete his knowledge, Carlos Mercado completed the “SCA Barista Intermediate” course in 2015.

Explanation of the term “barista”:

A barista is an expert in coffee. He not only takes care of the correct preparation of various coffee specialities (espresso, cappuccino, latte macchiato). He also pays attention to the perfect roasting of the coffee bean, knows the technical details of the coffee machine and presents the coffee specialities in an attractive way.

Carlos Mercado finally turned his passion into a profession in 2017 and founded the sole proprietorship “Coffee World Carlos Mercado”. On 18 February 2017, Carlos Mercado signed the lease for a shop in Aarau’s old town. Carlos Mercado registered the sole proprietorship in the commercial register on 31 March 2017.

HANDELSREGISTERAMT DES KANTONS AARGAU



Firmennummer CHE-999.999.999	Rechtsnatur Einzelunternehmen	Eintragung 31.03.2017	Löschung	Übertrag von: auf:	1
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Ei	Lö	Firma	Ref	Sitz
1		Coffee World Carlos Mercado	1	Aarau

Ei	Lö	Zweck	Ei	Lö	weitere Adressen
1		Verkauf von Kaffeemaschinen, Zubehör, Kaffee und Lebensmittel; Reparaturdienst und Serviceleistungen in den vorgenannten Bereichen; Barista-Kurse; Betrieb eines Kaffeecaterings.	1		Rathausgasse 33 5000 Aarau

Ref	TR-Nr	TR-Datum	SHAB	Shab-Dat.	Seite / Id	Ref	TR-Nr	TR-Datum	SHAB	Shab-Dat.	Seite / Id
1	8724	31.03.2017	172	05.04.2017	1703251						

Ei	Ae	Lö	Personalangaben	Funktion	Zeichnungsart
1			Mercado, Carlos, von Suhr, in Aarau	Inhaber	Einzelunterschrift

The opening of the «Coffee World» shop followed on 1 May 2017. In his small shop, Carlos Mercado sold coffee machines, coffee grinders (Kaffeemühlen), various types of coffee and accessories.

The shop quickly developed into a regionally well-known address for coffee enthusiasts. In 2019, Carlos Mercado moved the business to a larger commercial property near the «Telli» shopping centre in Aarau. In the larger business premises, Carlos Mercado was able to expand the workshop (Werkstatt), the warehouse (Lager) and the salesroom (Verkaufslokal). The business activities were expanded with barista courses and the mobile coffee bar. In the same year, Carlos Mercado transformed the sole proprietorship into *COFFEE WORLD AG*. Fortunately, shortly before the outbreak of the Corona pandemic in early 2020, the *COFFEE WORLD AG* website was renewed and completed with a web shop.

B Marktleistungen der COFFEE WORLD AG**Coffee machines and accessories**

You don't know which coffee machine best suits your needs? We will be happy to advise you. In our salesroom you will find a large selection of coffee machines from the best-known manufacturers. From the simple capsule machine to the fully automatic coffee machine to the Italian piston machine (Kolbenmaschine).

To round off the optimal equipment, we offer all kinds of accessories such as coffee grinders (Kaffeemühlen), milk jugs, cups and care articles for the coffee machines. A few selected Italian sweets that go well with coffee round off the product range.

Coffee

Are you looking for the type of coffee you really like? We can help you find your favourite coffee from more than 90 coffee varieties.

Repairs and services

Having trouble with your coffee machine? We can repair your coffee machine in our workshop within a week. To extend the life of your coffee machine and ensure optimum coffee quality, we offer attractive service subscriptions.

Barista courses

Would you like to become a coffee expert? In our courses you will learn what it takes to make the perfect espresso, cappuccino or latte macchiato. You have the option of bringing your own coffee machines and grinders. We will be happy to help you optimise the settings on your own equipment.

Mobile coffee bar

Are you planning a customer event or a family celebration and would like to offer your guests an exceptional coffee experience? We bring the absolute coffee pleasure to your home with our coffee bar on four wheels. From our VW bus, we will spoil your guests with selected coffee specialities. Freshly ground, not from capsules.



C Kontenplan KMU

1 AKTIVEN			
10 Umlaufvermögen			
1000 Kasse			
1020 Bankguthaben			
(<i>samt Guthaben Postbank</i>)			
1060 Wertschriften			
(<i>kurzfristig mit Börsenkurs</i>)			
1100 Forderungen aus Lieferungen			
und Leistungen (<i>Debitoren</i>)			
1109 WB Forderungen (<i>Delkredere</i>)			
1170 Vorsteuer MWST			
1176 Guthaben Verrechnungssteuer			
(<i>Debitor VST</i>)			
1200 Vorrat Handelswaren			
1210 Vorrat Rohstoffe			
1260 Vorrat Fertigfabrikate			
1300 Aktive Rechnungsabgrenzung (<i>TA</i>)			
14 Anlagevermögen			
1440 Aktivdarlehen			
1500 Maschinen und Apparate			
1509 WB Maschinen und Apparate			
1510 Mobilien und Einrichtungen			
1519 WB Mobilien und Einrichtungen			
1530 Fahrzeuge			
1539 WB Fahrzeuge			
1600 Geschäftslegenschaft			
2 PASSIVEN			
20 Kurzfristiges Fremdkapital			
2000 Verbindlichkeiten aus Lieferungen			
und Leistungen (<i>Kreditoren</i>)			
2100 Bankverbindlichkeiten (<i>Kontokorrent</i>)			
2200 Geschuldete MWST (<i>Umsatzsteuer</i>)			
2206 Verbindlichkeit Verrechnungssteuer			
(<i>Kreditor VST</i>)			
2210 Übrige kurzfristige Verbindlichkeiten			
2261 Beschlossene Ausschüttungen			
(<i>Dividenden</i>)			
2300 Passive Rechnungsabgrenzung (<i>TP</i>)			
24 Langfristiges Fremdkapital			
2401 Hypotheken			
2450 Passivdarlehen			
2600 Langfristige Rückstellungen			
28 Eigenkapital			
2800 Aktienkapital (AG) /			
Stammkapital (GmbH)			
2950 Gesetzliche Gewinnreserve			
2970 Gewinnvortrag oder Verlustvortrag			
2971 Jahresgewinn oder Jahresverlust			
3 BETRIEBLICHER ERTRAG			
AUS LIEFERUNGEN UND LEISTUNGEN			
3000 Produktionserlöse			
3200 Handelserlöse (<i>Warentrag</i>)			
3600 Übrige Erlöse			
3805 Verluste aus Forderungen			
(<i>Debitorenverluste</i>)			
4 AUFWAND FÜR MATERIAL, HANDELSWAREN UND DIENSTLEISTUNGEN			
4000 Materialaufwand Produktion			
4200 Handelswarenaufwand (Warenaufwand)			
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 Entsoorgungsaufwand			
6500 Verwaltungsaufwand			
6570 Informatikaufwand			
6600 Werbeaufwand			
6700 Sonstiger betrieblicher Aufwand			
6800 Abschreibungen			
6900 Finanzaufwand (<i>Zinsaufwand</i>)			
6950 Finanzertrag (<i>Zinsertrag</i>)			
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 Vereinfachte Bilanz nach Erfolgsverbuchung vom 31.12.2021

assets	balance sheet as of 31 December 2021		liabilities & equity
cash	3 200	accounts payable	86 900
bank	87 200	loan (long-term)	100 000
accounts receivable	45 400	share capital	200 000
goods (trade)	145 900	reserves	74 800
equipment (net)	74 000		
machinery (net)	52 200		
vehicles	53 800		
	461 700		461 700

E Formelsammlung

key figure	calculation	target value
quick Ratio	$\frac{(\text{cash and cash equivalents} + \text{acc. rec.}) \times 100}{\text{current liabilities}}$	at least 100%
return on equity	$\frac{\text{annual profit} \times 100}{\text{average equity}}$	at least 8%
return on total capital	$\frac{(\text{annual profit} + \text{interest paid}) \times 100}{\text{total capital}}$	at least 6%
equity ratio	$\frac{\text{equity} \times 100}{\text{total capital}}$	30–60%
leverage ratio	$\frac{\text{liabilities} \times 100}{\text{total capital}}$	maximum 70%
fixed assets to equity ratio (balance sheet golden rule)	$\frac{(\text{equity} + \text{long term liabilities}) \times 100}{\text{fixed assets}}$	at least 100%

F Stelleninserat

Stelleninserat für Filialleiter*in der *COFFEE WORLD AG*



COFFEE WORLD AG is a well-known supplier of coffee machines, coffee, accessories, services, barista courses and delicatessen in the Aarau region.

For our new branch in Lucerne, we are looking for a committed and sales-oriented

shop manager (100%)

Tasks

- Management tasks and ensuring a smooth daily routine
- Attentive, speedy service and advice to our clientele
- Administrative tasks (ordering and cashiering, personnel planning, personnel development etc.)
- Taking and processing customer orders

Requirements

- Training(s) in retail trade
- Several years of sales experience
- ...

What we offer

- Familiar, growing and dynamic environment
- Varied activity
- Individual development, training and further education opportunities
- Progressive employment conditions

Are you interested?

Then we look forward to receiving your online application.

CLICK AND APPLY

G Organigramm der *COFFEE WORLD AG*