

Análisis de la rentabilidad de los honorarios por cliente

#	Cliente	Horas			Fees				Fee/h	Costo/h	Res/h	
		Titular	Total	%	Auditoría	Otros	Total Fees	%			\$	%
1470	OAC y DFC	26	26	2.26	32,000.00		32,000.00	2.96	1,230.77	859.58	2,090.35	169.84
1780	ARG SA	4	4	0.35	4,800.00		4,800.00	0.44	1,200.00	859.58	2,059.58	171.63
1550	ECO	71	71	6.17	80,000.00		80,000.00	7.40	1,126.76	859.58	1,986.35	176.29
1140	TIA SA	114	114	9.90	124,000.00		124,000.00	11.46	1,087.72	859.58	1,947.30	179.03
1070	AGVH SA	70	70	6.08	75,200.00		75,200.00	6.95	1,074.29	859.58	1,933.87	180.01
1440	NWS SRL	116	116	10.08	124,000.00		124,000.00	11.46	1,068.97	859.58	1,928.55	180.41
1560	PRO SA	15	15	1.30	16,000.00		16,000.00	1.48	1,066.67	859.58	1,926.25	180.59
1210	SCH SA	38	38	3.30	40,000.00		40,000.00	3.70	1,052.63	859.58	1,912.22	181.66
1180	MAN SA	4	4	0.35	4,140.00		4,140.00	0.38	1,035.00	859.58	1,894.58	183.05
1490	URB SA	80	80	6.95	36,000.00	44,000.00	80,000.00	7.40	1,000.00	859.58	1,859.58	185.96
1430	JET SA	4	4	0.35		4,000.00	4,000.00	0.37	1,000.00	859.58	1,859.58	185.96
1590	Davico (Bs Pers - ITI)	4	4	0.35		4,000.00	4,000.00	0.37	1,000.00	859.58	1,859.58	185.96
1670	CELP	2	2	0.17		2,000.00	2,000.00	0.18	1,000.00	859.58	1,859.58	185.96
1170	STO	218	218	18.94	198,235.36		198,235.36	18.33	909.34	859.58	1,768.92	194.53
1130	MGR SA	279	279	24.24	240,000.00	8,000.00	248,000.00	22.93	888.89	859.58	1,748.47	196.70
1620	SHF	14	14	1.22		12,000.00	12,000.00	1.11	857.14	859.58	1,716.73	200.28
1770	BIRR SRL (31/10/2010)	7	7	0.61		6,000.00	6,000.00	0.55	857.14	859.58	1,716.73	200.28
1300	CIL SRL	19	19	1.65		15,200.00	15,200.00	1.41	800.00	859.58	1,659.58	207.45
4	MAC	6	6	0.52		4,000.00	4,000.00	0.37	666.67	859.58	1,526.25	228.94
1570	Montiel	8	8	0.70		4,000.00	4,000.00	0.37	500.00	859.58	1,359.58	271.92
1130	MEC	9	9	0.78		4,000.00	4,000.00	0.37	444.44	859.58	1,304.03	293.41
17	SACC/MAG	32	32	2.78			0.00	0.00	0.00	859.58	859.58	
	Reemp IGJ Resol 1/2010	11	11	0.96			0.00	0.00	0.00	859.58	859.58	
				0.00				0.00				
		1,151	1,151	100.00	974,375.36	107,200.00	1,081,575.36	100.00	939.68	859.58	1,799.27	

1,081,575.36

Cientes rentabilidad negativa	603	603		438,235.36	53,200.00	491,435.36		814.98	859.58	1,674.57	
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Particip. clientes rentabilidad negativa **52.39%**

45.44%

Análisis de rentabilidad global de honorarios

Conceptos	Estimado				Real				Diferencia \$
	\$	Hs	\$/Hs	%	\$	Hs	\$/Hs	%	
Honorarios devengados	(1,113,199.28)	1,210	(920.00)	100.00	(1,081,575.36)	1,151	(939.68)	100.00	31,623.92
Gastos operativos	469,874.88	1,210	388.33	(42.21)	489,382.16	1,151	425.18	(45.25)	19,507.28
Remuneración del socio	576,000.00	1,210	476.03	(51.74)	500,000.00	1,151	434.40	(46.23)	(76,000.00)
Costo del estudio	1,045,874.88		864.36	(93.95)	989,382.16		859.58	(91.48)	(56,492.72)
(Superavit) déficit	(67,324.40)	1,210	(55.64)	6.05	(92,193.20)	1,151	(80.10)	8.52	(24,868.80)

Análisis de diferencia de rentabilidad de honorarios

Conceptos	Estimado	Real	Diferencia
Horas	1,210	1,151	(59)
Honorario por hora	920.00	939.68	19.68
Honorario total	1,113,199.28	1,081,575.36	(31,623.92)