

Gestión en el Siglo XXI

Relator: Jon Lancaster

Herramientas para
Comprender la velocidad

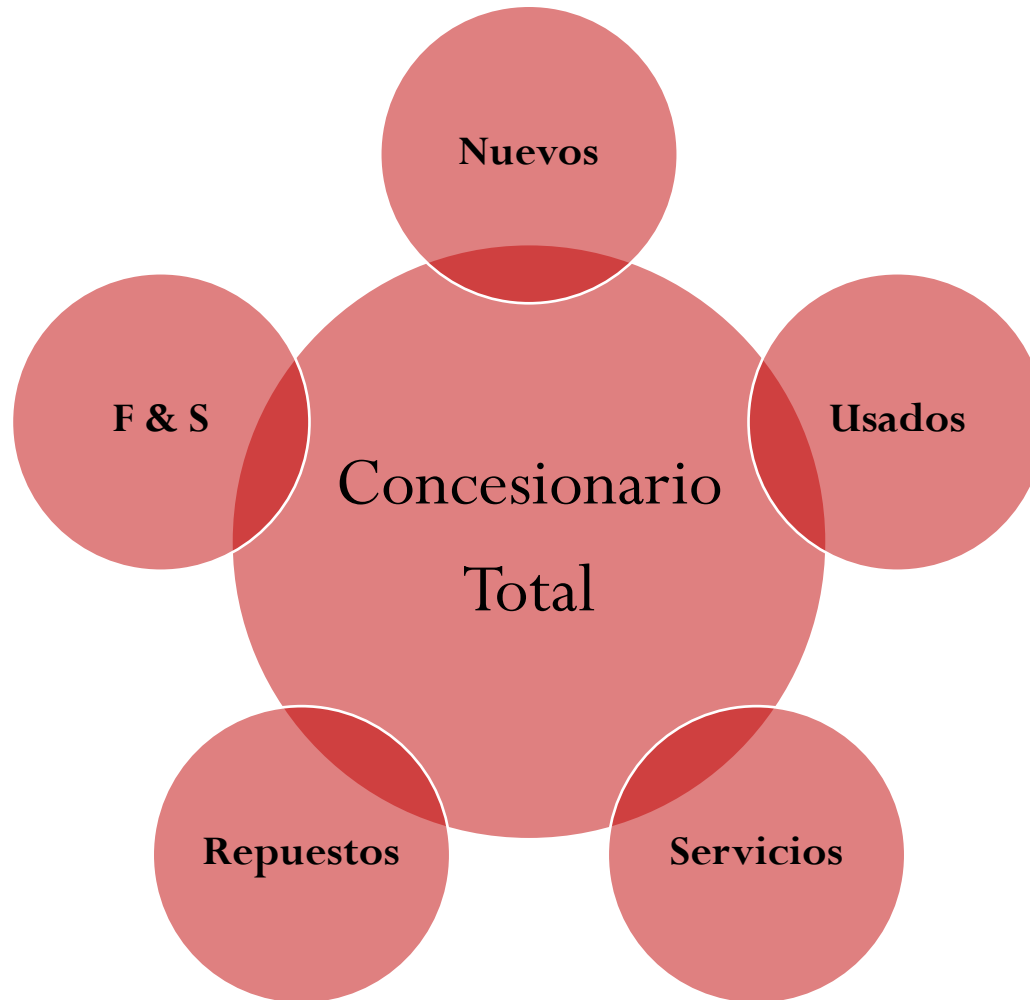
Experiencia en la industria



Agenda

- Medidas clave
- Innovaciones Operacionales
- Técnicas de evaluación comparativa

Empresa como Múltiples Negocios



	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	PROFIT BEFORE	PROFIT	PROFIT	PROFIT	PROFIT PER	# OF NEW		# OF USED						BODY	
	TAX/OWNERS	%	%	%	NEW VEHICLE	RETAIL	%	RETAIL	%	PARTS	%	SERVICE	%	SHOP	%
	CURRENT YEAR	CHANGE	OF GROSS	SALES	RETAIL	UNITS	CHANGE	UNITS	CHANGE	SALES	CHANGE	SALES	CHANGE	SALES	CHANGE
METRO FORD	1,253,045	53.6	19.7	2.8	1795	698	14.1	640	7.5	4,189,932	6.6	2,175,244	4.1	701,296	1.7
METRO CHEV	1,200,843	66.3	22.2	3.0	2234	538	12.1	607	13.0	3,981,958	12.0	1,921,183	11.1	716,804	-2.0
SINGLE CITY FORD	709,927	57.4	22.8	3.4	2217	320	11.8	373	11.7	1,727,773	9.5	1,071,480	8.1	355,118	8.2
SINGLE CITY CHEV	726,588	36.3	24.3	3.2	2185	333	4.5	373	5.1	1,631,938	6.2	1,037,451	9.4	434,665	1.4
FORD REGIONAL	337,474	76.3	27.6	3.9	2973	114	17.8	197	4.6	646,884	5.7	422,923	8.0	51,361	-3.0
BUICK-PONTIAC-GMC	943,195	40.1	20.7	2.8	1908	494	-2.8	485	7.1	3,110,554	8.2	1,679,730	7.3	630,336	-2.8
CADILLAC	895,760	112.4	18.8	2.5	2257	397	44.6	344	3.0	2,992,018	3.6	2,164,671	6.5	688,801	6.5
CHRYSLER-DODGE-JEEP	566,394	29.8	17.8	2.5	1704	332	-2.8	396	6.2	1,969,951	7.1	1,206,554	8.8	230,047	-14.0
DODGE	1,240,140	58.3	24.0	3.4	1788	694	1.4	609	-1.5	2,402,037	2.9	1,863,046	13.0	186,157	-46.2
TOYOTA	1,011,267	26.8	20.6	2.8	1456	694	-2.6	553	4.9	2,270,670	2.0	2,014,336	27.3	289,806	-1.0
NISSAN	710,009	14.4	17.8	2.3	1109	640	8.6	453	8.3	2,008,644	-12.2	1,426,582	9.8	215,512	7.7
HONDA	1,418,805	15.4	24.6	3.8	1525	930	0.2	514	19.5	2,709,019	3.8	2,177,049	8.1	349,167	-0.9
HYUNDAI	569,119	19.5	18.8	2.6	1032	552	3.9	203	-9.6	1,343,068	8.9	973,972	4.8	90,823	-53.2
KIA	532,751	14.0	22.7	3.2	1130	472	3.7	310	23.3	821,184	17.2	586,522	17.0	17,394	1329.7
SUBARU	527,779	51.2	16.8	1.6	1045	505	20.6	341	19.3	1,796,331	-3.4	1,296,990	16.9	205,550	-9.1
VOLKSWAGEN	819,045	9.1	21.3	3.2	1605	510	13.3	298	19.2	2,587,353	4.0	1,891,602	5.4	338,120	0.1
VOLVO	538,779	-14.7	20.0	3.3	2965	182	-5.3	204	-4.3	2,361,878	0.6	1,661,080	-1.5	178,783	131.2
MERCEDES-BENZ	1,063,541	9.2	20.0	3.0	3527	302	10.8	298	-0.5	3,539,504	0.7	2,637,581	-1.1	358,681	-14.6
B.M.W.	2,047,650	-8.4	22.2	3.0	2937	697	2.0	576	9.5	6,517,122	-2.9	4,480,921	-0.2	403,164	1.4
MINI	273,018	-38.9	12.2	2.0	834	327	2.6	101	45.0	1,274,153	4.1	971,958	9.7	17,428	-43.3
AUDI	1,231,688	58.3	30.6	3.6	2990	412	13.1	299	11.6	2,849,314	13.5	2,361,017	15.4	169,341	5.0
LAND ROVER	530,513	50.9	22.4	2.8	3676	144	18.8	126	-1.2	1,631,790	-7.1	1,170,650	-6.0	34,529	435.8
LEXUS	2,942,861	-2.4	28.2	4.4	3867	761	8.5	599	10.3	5,119,825	-14.9	4,847,641	-2.0	664,065	13.3
ACURA	1,036,076	113.8	24.8	3.7	2725	380	22.8	372	9.1	2,305,744	6.8	1,868,506	4.5	115,421	47.3
INFINITI	947,466	58.4	25.5	3.0	2339	405	28.4	272	16.5	2,432,107	7.0	1,710,509	12.7	45,614	4.2
(AVERAGE)	962,949	36.3	21.8	3.0	2153	473	10.0	382	9.5	2,568,830	3.6	1,824,768	7.9	299,519	72.1

PRINCIPALES MEDIDAS

¿Cuál es el mejor método para evaluar?

**Ventas o Beneficio
Bruto**

Summary

**CROWE
MODEL CROWE %**

**Statement Date
Months Covered**

Line Items

RETAIL UNITS

New Vehicles

Used Vehicles

Total Retail Units

SALES

New Vehicles 42,066,917 **66.4%**

Used Vehicles 14,913,885 **23.5%**

Fixed Operations 6,401,625 **10.1%**

Total Sales 63,382,428 100.0%

GROSS PROFITS

New Vehicles +/- LIFO 2,982,544 **7.1%**

Used Vehicles +/- LIFO 1,248,292 **8.4%**

Fixed Operations 3,056,776 **47.8%**

Total Gross 7,350,165 11.5%

DEPARTMENTAL EXPENSES

New Vehicles 1,810,404 **60.7%**

Used Vehicles 816,758 **65.4%**

Fixed Operations 1,270,396 **41.6%**

Total Departmental Expenses 3,930,868 53.5%

Non-Controllable Expenses 2,951,826 **40.2%**

Other Income & Expense 756,332 **10.3%**

**P1, NET PROF + OWN SALARIES (includes LIFO
adjs)**

Operating Margin 16.6%

**2009
ACTUAL %**

1,740

644

2,384

43,768,155 69.05%

13,299,009 20.98%

6,315,264 9.96%

63,382,428

3,141,025 7.18%

1,009,382 7.59%

3,199,758 50.67%

7,350,165 11.60%

1,329,856 42.34%

605,015 59.94%

1,020,499 31.89%

2,955,370 40.21%

2,852,743 38.81%

459,964 6.26%

2,002,016 27.24%

(154,474)

**2010
FORECAST %**

1,874

800

2,674

45,168,143 66.63%

15,691,968 23.15%

6,931,887 10.23%

67,791,998

3,394,953 7.52%

1,481,000 9.44%

3,576,185 51.59%

8,452,138 12.47%

1,402,462 41.31%

740,224 49.98%

1,118,025 31.26%

3,260,711 38.58%

3,249,960 38.45%

390,827 4.62%

2,303,574 27.25%

**Vehículos
Nuevos 66% del
total de ventas
genera 40% de la
ganancia bruta
total del
concesionario**

**Operaciones
Fijas 10.2% de las
ventas gerener a
42.3% de la
ganancia bruta
total del
concesionario**

135,209 -10.0%

97,526 -0.6%

305,341 -1.6%

397,217 -0.4%

(69,138) -1.6%

301,558 0.0%



GANANCIA BRUTA
¿QUIEN PAGA LA CUENTA?



Velocidad

- **Cambio de velocidad con lo que algo sucede.**

GMROI

CLAVE DE MEDICION:

Medidas de eficiencia departamental

Rotación de inventarios por año (Velocidad)

x

El margen (beneficio bruto%)

= Index

Innovaciones Operacionales

- Autos Usados
- Repuestos
- Departamento de Servicios
- Autos Nuevos

Autos Usados:

- ❑ La internet ha cambiado la venta de autos usados en los Estados Unidos.

Realidad de Internet

91% de los compradores por Internet para los vehículos usados utilizan sitios de terceros.
Cars.com y AutoTrader.com son los más grandes.

Tres de cada cuatro compradores por Internet de los vehículos usados visitan el sitio de los concesionarios.

Innovación Operacional: Autos Usados

- **Autos Usados** debe ser un centro de beneficio.
- Lograr GMROI por tener un plan para:
 - Grado
 - Reacondicionar
 - Precio
 - Reducir Inventario

Definiciones de Usados

TIPO DE INVENTARIO	DESCRIPCIÓN	MARGEN DE INTERCAMBIO	PARTICIPACION EN INVENTARIO
AUTO "A"	INVENTARIO INSUSTITUIBLE	INTERCAMBIO POR AUTO	10%
AUTO "B"	INVENTARIO SUSTITUIBLE (solo en garantía)	MERCADO ARRIBA DE \$1.000	60%
AUTO "C"	PRECIO DE VENTA BAJO (fuera de garantía)	MERCADO	30%
AUTO "W"	SOLAMENTE SUBASTA	SUBASTA	INVENTARIO SUBASTA

ESTANDARES DE REACONDICIONAMIENTO

Auto “A”

Vehículo debe parecer y funcionar como nuevo. Sin estar repintado.

Auto “B”

Sin ningun daño exterior. No mas de dos paneles pintados. Ajuste las bizagras de las puertas y pintado de los parachoques de ser necesario, sin trizaduras en el parabrizas o raspado.

Auto “C”

Hacer la inspección y chequear aparatos de seguridad. Buen aspecto, ningún daño estructural o problema en los neumáticos.

Auto “W”

Detallar todos los vehículos y enviarlos para la subasta.

PRECIOS DE VENTA DIARIA

¡Establecer el precio correcto a la primera!

Cotizando el Auto “A”

Margen alto; volumen bajo; perdida por **wholesale** baja
Cotización de precio alta, arriba de margen medio
PVR plus de \$3,000

Cotizando el Auto “B”

Volumen alto; margen bajo; perdida por **wholesale** alta
Cotizar el precio del auto competitivamente – margen medio a bajo
Vehículo debe contar con alguna garantía original del fabricante
\$Pac a \$1,500 PVR

Cotizando el Auto “C”

Volumen alto; margen alto; venta por **wholesale** baja
Cotizar el precio del auto para arriba – arriba de margen medio
PVR plus de \$1,500
\$6,000 y abajo del precio de venta (excepciones en las lineas altas)
Ninguna garantía original del fabricante
80% de transacciones al contado; 20% de transacciones financiadas

Cotizando el Auto “W”

Ventas estrictamente por **wholesale**
Cuando un auto esta para subasta - ¡VENDA!
“No ventas” es una pesima practica de negocio y marca el espíritu del dia

Grilla de Precios de Venta Diaria

1

2

3

4

Cesta 1 Vehículos
Tiempo 0 - 15 días

Cesta 2 Vehículos
Tiempo 16 - 31 días

Cesta 3 Vehículos
Tiempo 32 - 48 días

Cesta 4 Vehículos
49 días o mas

Precio termina con 1
Máximo Margen

Precio termina con 2
Precios reducidos

Precio termina con 3
Por arriba del grupo

Precio termina con 4
Por debajo del ACV

Refiera su inventario como las Cestas 1, 2, 3 o 4

Espectativas brutas y de volumen

<i>Vehículo Usado Volumen & Bruto</i>	<i>Volumen</i>	<i>Bruto</i>	<i>Wholesale Bruto</i>	<i>Tasa de Retorno</i>
Auto “A”	Bajo	Muy Alto	Ninguna Exposición	Rápido
Auto “B”	Alto	Media a Baja	Exposición Real	Media
Auto “C”	Alto	Alto a Bajo	Poca Exposición	de Baja a Media
Auto “W”	Necesario	de Perdida al Equilibrio	Mercado	La Necesaria

Vehicle Summary

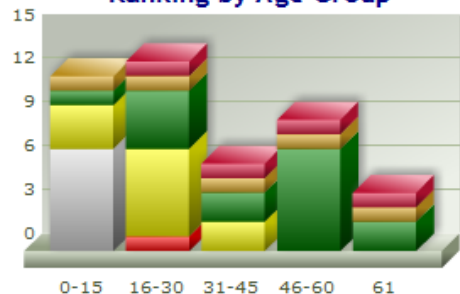
Investment Summary

Appraisal Summary

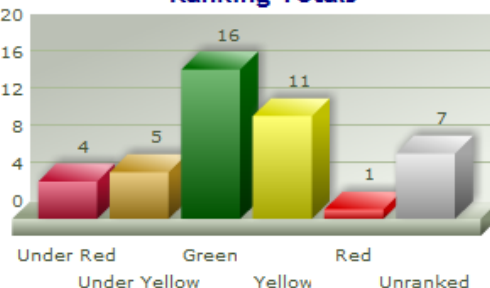
Lifecycle Summary

Retail/Wholesale: All vehicles **Retail only** Wholesale only | Bucket Type: **Days in Inventory** Market Days Supply

Ranking by Age Group



Ranking Totals



Ranking type:

☒ Price Rank

☐ vRank

Time span:

☒ Current

☐ 90 Days

Knowledge Network

Days in Inventory	Count	Investment		% Cost to Market	Markup		% Price to Market	Mkt. Days Supply
		Total	Average		Total	Average		
0-15	12	\$238,773	\$19,898	72%	\$21,162	\$4,232	94%	64
16-30	13	\$281,844	\$21,680	80%	\$41,958	\$3,228	96%	56
31-45	6	\$100,750	\$16,792	82%	\$11,904	\$1,984	92%	73
46-60	9	\$167,011	\$18,557	80%	\$21,836	\$2,426	94%	80
61+	4	\$87,945	\$21,986	77%	\$11,321	\$2,830	89%	62
Total	44	\$876,323	\$19,916	79%	\$108,181	\$2,924	94%	66

Need Attention

Pending Price	7
No Price	7
Slow moving	1
Missing Photos	5
Outdated Window Stickers	22

Vehicle Summary

Investment Summary

Appraisal Summary

Lifecycle Summary

Retail/Wholesale: All vehicles **Retail only** Wholesale only

Vehicle Count



Total Investment	\$876,323	
Vehicle Count	44	
Avg Investment	\$19,916	
Avg % of Market	92%	
Avg Days in Inventory	31	

Water %	0.21%	
Water	\$1,873	
Turn	11.65	
Red/Black Vehicles	0 / 44	

Innovación Operacional: Autos Usados

9% Mark Up Retained on vehicle

4% F&I Mark Up

13%

X

10 Turns/ Year

= 130 **GMROI**

Innovación Operacional: Repuestos

32.2% Mark Up Retained

X

8.8 Turns/ Year

= 283 **GMROI**

Repuestos: Departamento Tremendamente eficiente

¿Cómo podemos hacerlo mejor?

Costos Operacionales Bajos

Una maquina RemStar de almacenaje automatizada= **1.000 Metros cuadrados** para almacenar repuestos



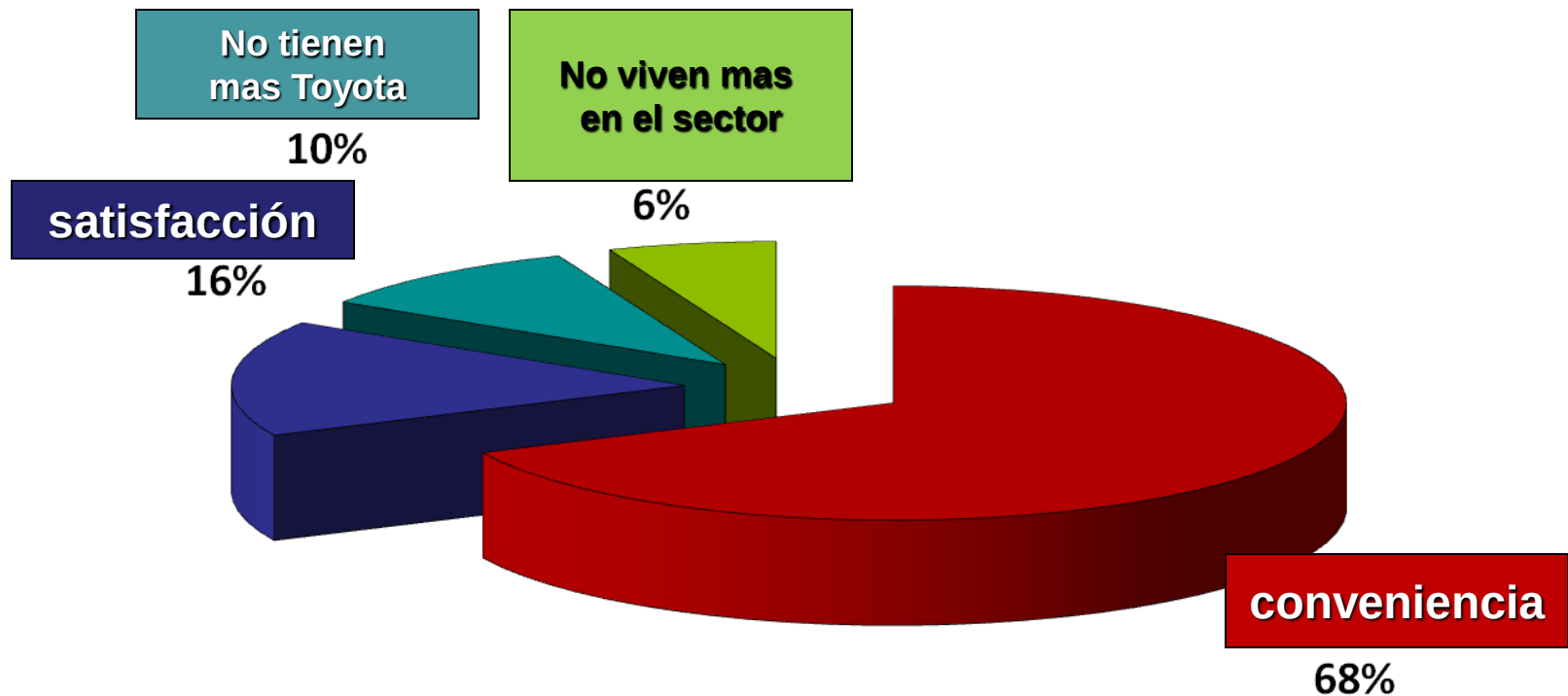
Innovación Operacional: Servicios

**¿Que es lo que quiere
el cliente?**

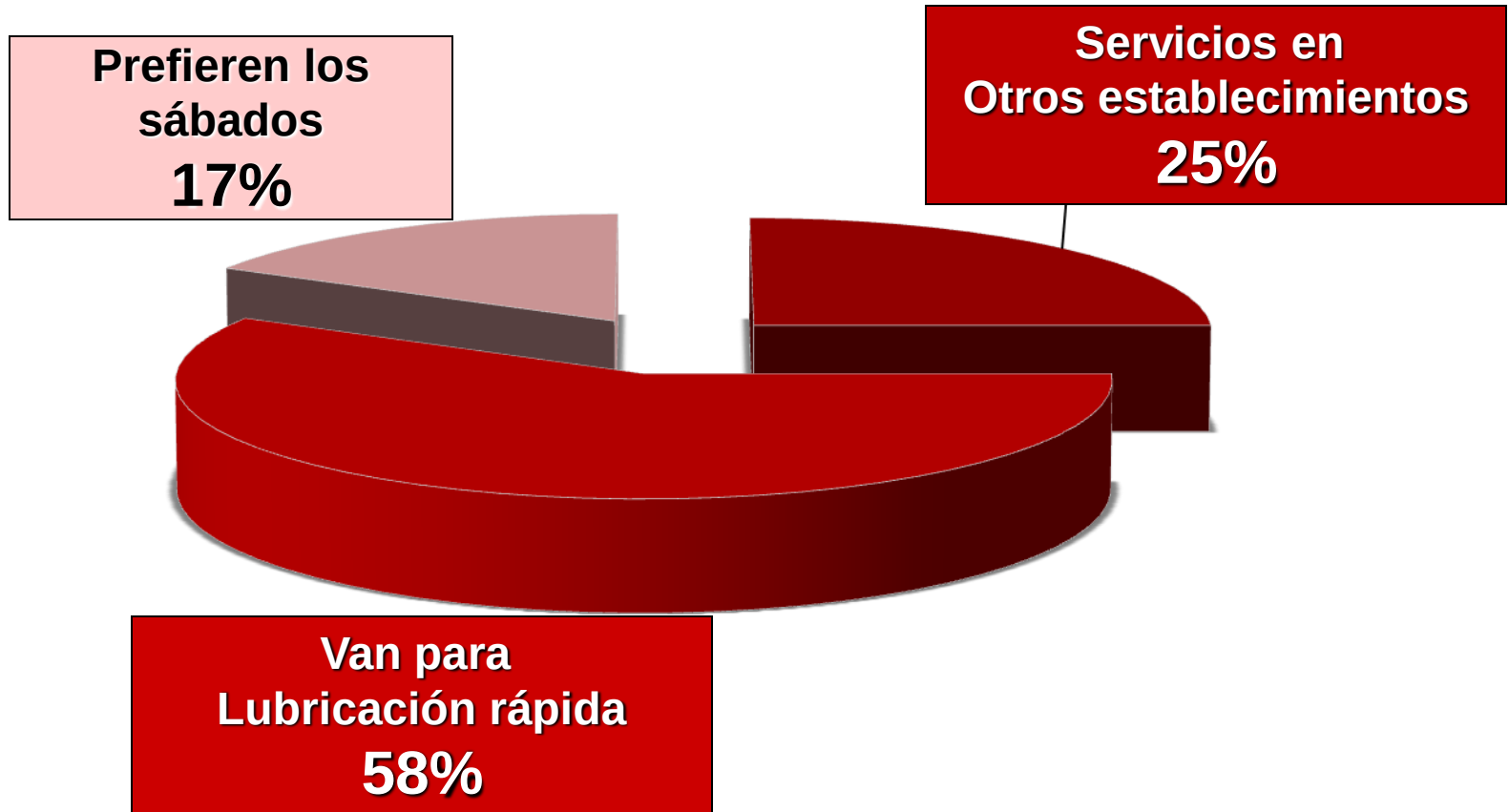
La Clave del Exito

**Mirando a traves de los ojos
de su cliente, para ver su
negocio de una nueva
forma**

Razones que impiden la retención del cliente

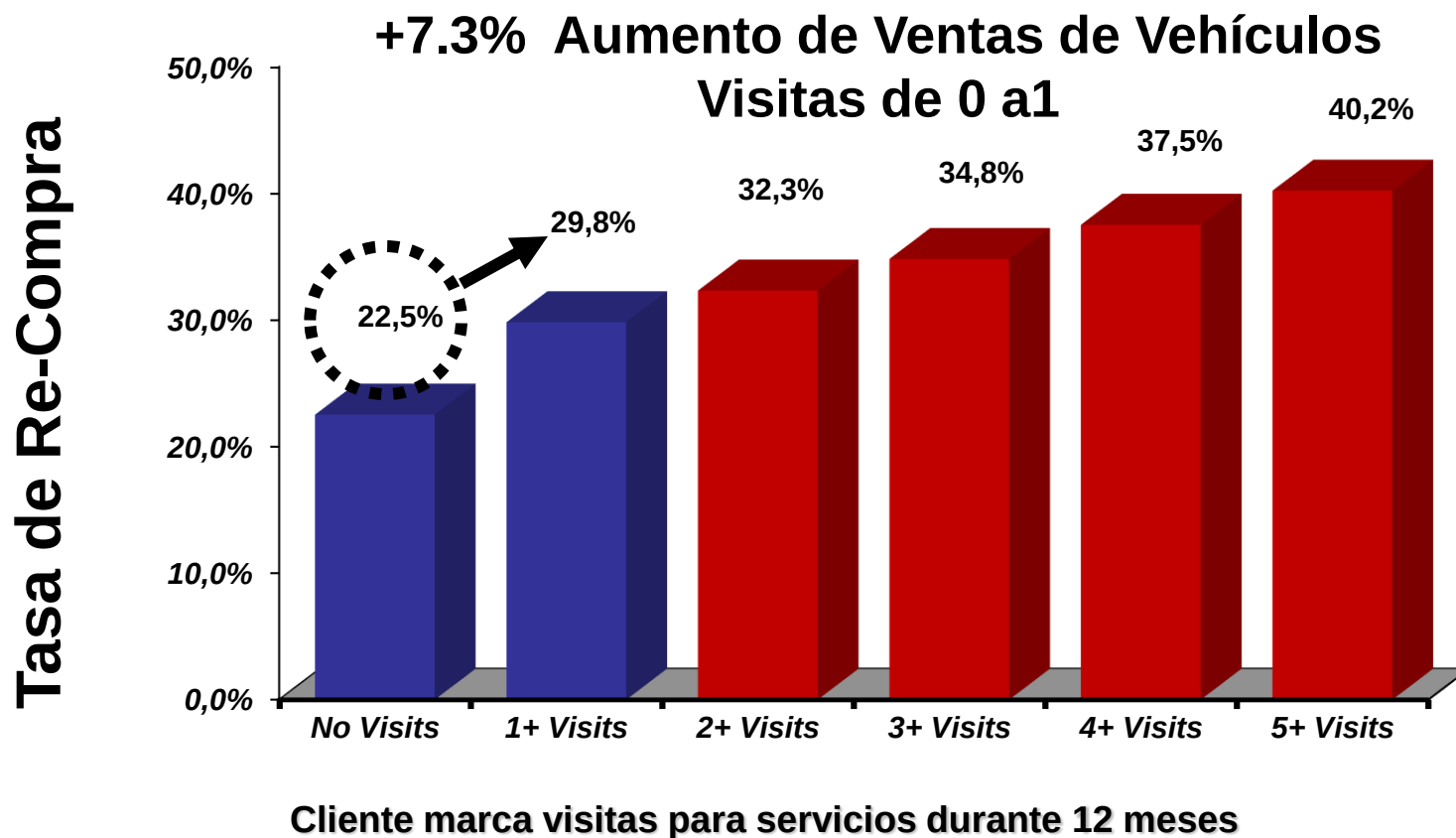


Problemas de conveniencia



¿Porque Retener los Servicios?

Crecimiento de ventas continuo



Quick Lube



Innovación Operacional: Servicio

75% Mark Up Retained

X

Hours Sold / Hours Available.

= GMROI

Innovación Operacional: Autos Nuevos

6.5% Mark Up Retained on vehicle

2.5% F&I Mark Up

9%

X

5 Turns/ Year

= 45 **GMROI**

Benchmarking

	Jon/Joe 07	Stephen D. 20	ENCHMAR	Mike/Mike 08	GROUP AVERAGE	Neil J. 17	Gary M. 18	Keith S. 03	Bruce D. 01	Tom M. 10	Scott C. 04	Jaq R. 06
Total Personnel Expense % Gross	42.2%	44.4%	46.3%	46.6%	51.5%	46.9%	49.0%	53.8%	60.1%	54.0%	58.8%	56.6%
Excessive Personnel Expense	NA	NA		9,823		11,068	69,716	282,113	332,378	130,280	467,337	262,458
Annualized Excess Personnel Exp	NA	NA		16,839		18,973	119,513	483,623	569,791	223,337	801,150	449,928
Total Advertising Expense % Gross	5.6%	8.9%	6.3%	7.0%	8.3%	18.7%	7.9%	5.2%	5.6%	3.9%	6.7%	6.8%
Excessive Advertising Expense	NA	58,242		22,324		245,072	41,303	NA	NA	NA	16,516	13,212
Annualized Excess Advertising Exp	NA	99,844		38,270		420,123	70,806	NA	NA	NA	28,314	22,649
Net Floorplan & Interest % Gross	-4.7%	-0.7%	-1.4%	-1.8%	0.4%	-0.2%	3.2%	1.0%	5.5%	2.8%	-0.3%	3.0%
Excessive Interest Expense	NA	17,540		NA		23,914	121,543	91,903	167,033	71,307	45,045	113,317
Annualized Excess Interest Exp	NA	30,069		NA		40,996	208,359	157,549	286,342	122,241	77,219	194,257
New Vehicle Profit % Dptl Gross	27.6%	35.5%	-0.6%	15.9%	-3.2%	-9.1%	-5.7%	5.4%	-24.5%	-2.6%	-21.7%	-48.8%
Missed Opportunity	NA	NA		NA		50,140	32,656	NA	176,262	8,539	197,656	285,702
Annualized Opportunity	NA	NA		NA		85,955	55,982	NA	302,164	14,639	338,839	489,774
Used Vehicle Profit % Dptl Gross	24.8%	21.0%	24.0%	8.6%	14.1%	14.3%	27.9%	12.0%	41.3%	4.7%	-3.7%	18.4%
Missed Opportunity	NA	26,734		156,131		73,407	NA	156,401	NA	92,944	301,077	32,292
Annualized Opportunity	NA	45,829		267,652		125,840	NA	268,116	NA	159,332	516,131	55,358
Fin Dpt Income Before Comp PN	571	959	806	656	659	885	770	408	966	642	532	776
Missed Opportunity	323,051	NA		146,096		NA	28,988	466,972	NA	64,269	286,111	17,962
Annualized Opportunity	553,802	NA		250,450		NA	49,694	800,523	NA	110,175	490,475	30,792
Service Operating Profit % Gross	21.0%	1.9%	23.0%	20.8%	6.5%	-23.6%	-4.1%	8.0%	-22.5%	14.4%	23.9%	-6.3%
Missed Opportunity	28,465	68,352		12,082		187,258	144,859	128,253	183,172	43,455	NA	105,832
Annualized Opportunity	48,798	117,175		20,711		321,014	248,330	219,863	314,009	74,494	NA	181,427
Service Labor Gross % Labor Sale	76.0%	78.0%	76.7%	66.3%	71.6%	74.1%	76.6%	59.9%	58.1%	68.7%	76.8%	70.4%
Missed Opportunity	13,320	NA		80,704		14,251	695	236,294	125,678	57,247	NA	32,087
Annualized Opportunity	22,835	NA		138,349		24,430	1,192	405,075	215,447	98,137	NA	55,006
Body Shop Operating Profit % Gross	0.0%	0.0%	24.4%	0.0%	40.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.0%
Missed Opportunity	NA	NA		NA		NA	NA	NA	NA	NA	NA	NA
Annualized Opportunity	NA	NA		NA		NA	NA	NA	NA	NA	NA	NA
Body Shop Labor Gross % Labor Sale	0.0%	0.0%	64.3%	0.0%	58.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	58.6%
Missed Opportunity	NA	NA		NA		NA	NA	NA	NA	NA	NA	14,697
Annualized Opportunity	NA	NA		NA		NA	NA	NA	NA	NA	NA	25,196
Parts Operating Profit % Dptl Gross	47.3%	30.3%	36.0%	0.1%	22.8%	-0.6%	28.9%	14.3%	22.0%	34.3%	26.3%	22.8%
Missed Opportunity	NA	10,962		122,117		81,353	21,802	112,385	59,952	4,868	56,477	113,598
Annualized Opportunity	NA	18,793		209,344		139,462	37,375	192,659	102,774	8,346	96,817	194,740
Total P&A Gross % Sales	33.8%	33.4%	33.9%	30.5%	26.9%	29.9%	28.3%	28.1%	24.9%	33.6%	32.4%	17.1%
Missed Opportunity	2,552	2,805		37,746		30,027	60,276	107,094	153,990	2,233	27,753	842,482
Annualized Opportunity	4,375	4,808		64,707		51,474	103,330	183,590	263,983	3,828	47,577	1,444,254
Total Dptl Gross Per Empl Avg M	8,614	8,924	8,353	8,505	7,406	6,417	8,948	6,330	6,887	6,190	7,247	8,066
Missed Opportunity	NA	NA		NA		85,188	NA	171,923	73,320	84,371	81,872	12,920
Annualized Opportunity	NA	NA		NA		1,022,261	NA	2,063,072	879,840	1,012,457	982,465	155,034
Total Profit Pre-Tax & Owner % Gross	32.0%	27.1%	20.6%	18.2%	13.4%	13.3%	12.7%	11.9%	11.8%	10.6%	7.2%	4.3%
Missed Opportunity	NA	NA		71,438		143,485	207,307	325,805	211,864	168,468	502,622	413,124
Annualized Opportunity	NA	NA		122,465		245,975	355,383	558,523	363,195	288,803	861,638	708,212

Benchmarking

BENCHMARK:
75th Percentile

	Jon/Joe 07	Stephen D. 20	BENCHMARK	Mike/Mike 08	GROUP AVERAGE
Total Personnel Expense % Gross	42.2%	44.4%	46.3%	46.6%	51.5%
Excessive Personnel Expense	NA	NA		9,823	
Annualized Excess Personnel Expense	NA	NA		16,839	
Total Advertising Expense % Gross	5.6%	8.9%	6.3%	7.0%	8.3%
Excessive Advertising Expense	NA	58,242		22,324	
Annualized Excess Advertising Expense	NA	99,844		38,270	
Net Floorplan & Interest % Gross	-4.7%	0.7%	1.4%	-1.8%	0.4%
Excessive Interest Expense	NA			NA	
Annualized Excess Interest Expense	NA			NA	
New Vehicle Profit % Dptl Gross	27.6%			15.9%	-3.2%
Missed Opportunity	NA			NA	
Annualized Opportunity	NA			NA	
Used Vehicle Profit % Dptl Gross	24.8%			8.6%	14.1%
Missed Opportunity	NA			156,131	
Annualized Opportunity	NA			267,652	
Fin Dpt Income Before Comp PN	571	959	806	656	659
Missed Opportunity	323,051	NA		146,096	
Annualized Opportunity	553,802	NA		250,450	
Service Operating Profit % Gross	21.0%		23.0%	20.8%	6.5%
Missed Opportunity	28,465			12,082	
Annualized Opportunity	48,798	117,175		20,711	
Service Labor Gross % Labor Sale	76.0%	78.0%	76.7%	66.3%	71.6%
Missed Opportunity	13,320	NA		80,704	
Annualized Opportunity	22,835	NA		138,349	

Oportunidades perdidas indican motivo para mejorar

Benchmarking

	Jon/Joe 07	Stephen D. 20	ENCHMAF	Mike/Mike 08	GROUP AVERAGE	Neil J. 17	Garq M. 18	Keith S. 03
Total Personnel Expense % Gross	42.2%	44.4%	46.3%	46.6%	51.5%	46.9%	49.0%	53.8%
Excessive Personnel Expense	NA	NA		9,823		11,068	69,716	282,113
Annualized Excess Personnel Exp	NA	NA		16,839		18,973	119,513	483,623
Total Advertising Expense % Gross	5.6%	8.9%	6.3%	7.0%	8.3%	18.7%	7.9%	5.2%
Excessive Advertising Expense	NA	58,242		22,324		245,072	41,303	NA
Annualized Excess Advertising Ex	NA	99,844		38,270		420,123	70,806	NA
Parts Operating Profit % Dptl Gross	47.3%	30.3%	36.0%	0.1%	22.8%	-0.6%	28.9%	14.3%
Missed Opportunity	NA	10,962		122,117		81,353	21,802	112,385
Annualized Opportunity	NA	18,793		209,344		139,462	37,375	192,659
Total P&A Gross % Sales	33.8%	33.4%	33.9%	30.5%	26.9%	29.9%	28.3%	28.1%
Missed Opportunity	2,552	2,805		37,746		30,027	60,276	107,094
Annualized Opportunity	4,375	4,808		64,707		51,474	103,330	183,590
Total Dptl Gross Per Empl Avg M	8,614	8,924	8,353	8,505	7,406	6,417	8,948	6,330
Missed Opportunity	NA	NA		NA		85,188	NA	171,923
Annualized Opportunity	NA	NA		NA		1,022,261	NA	2,063,072
Total Profit Pre-Tax & Owner % Gross	32.0%	27.1%	20.6%	18.2%	13.4%	13.3%	12.7%	11.9%
Missed Opportunity	NA	NA		71,438		143,485	207,307	325,805
Annualized Opportunity	NA	NA		122,465		245,975	355,383	558,523

Ganancia
Total de
Jon's

32%

Ganancia
Total
Benchmark

21%

Ganancia
Total
Group Avg.

13%

Benchmarking

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Correlación
entre Gastos
de Personal
& Bottom
Line

Conclusiones

- **Entienda el Gerenciamiento de Ganacia Bruta**
- **Puntos de Control contra mercados competitivos**
- **Herramientas para alcanzar los objetivos**