

	A	B	C	D	E	F	G	H	I	J
1		Mon.	Tue.	Wed.	Thur.	Fri.	Sat.	Sun.		Total Sales for each Dept
2	Accomm.	19560	18340	11345						49245
3	Food	4856	4585	2836						12277
4	Beverage	3950	1559	1290						6799
5	Sundries	807	624	516						1947
6										
7	Total	29173	25108	15987	0	0	0	0		
8	Average Daily Revenue	10038								
9										
10										
11										
12										
13										
14	Number Of Guests	279	262	180	214	213	99	58		1305
15										
16	Average Spend	105	96	89	0	0	0	0		54
17										
18										
19										
20	Note:									
21	VAT Rate	8%								
22										
23										
24										
25										
26										
27										
28										
29										
30										

As noted in class, this is incorrect if all the data is not completed. The =Average function is including the zeros in its calculations.

Total Gross Revenue 70268  
 VAT 5205  
 Net revenue 65063

Key Points Q2.2

One solution to the above problem might be to use the total divided by the number of days where the revenue is greater than zero:  
 = J9/Countif(B7:H7,">0")  
 Otherwise you could try replacing the forumla in B7 (and the totals fo rthe other days) with something like  
 =IF(SUM(B2:B5)>0,SUM(B2:B5),"")  
 Why does this work?