Valeri 課程試算表

|  |  |  |  |
| --- | --- | --- | --- |
|  | 固定支出 | 訂價 /固定收入 | 優惠價 /變動收入 |
| 收入/人/天 |  | 9,550 | 7,640 |
| 40% |  | 3820 | 3,056 |
| 人數/天 |  | 30 | 30 |
| 收入/天 |  | 114,600 | 91,680 |
| 8天收入合計 |  | 916,800 | 733,440 |
|  |  |  |  |
| 費用 | 8 天 |  |  |
| 鐘點費 | 600,000 |  |  |
| 外籍獎師稅金 | 120,000 |  |  |
| 教室租金 |  |  |  |
| 課服費用 |  |  |  |
| 機票 | 50,000 |  |  |
| 旅館 | 42,000 |  |  |
| 翻譯8天 | 80,000 |  |  |
| 地陪 |  |  |  |
| 固定成本 | 892,000 |  |  |
|  |  |  |  |
| 講義費用 | 22,500 |  |  |
| 餐點費用 | 48,000 |  |  |
| 變動成本 | 70,500 |  |  |
| 認證費用 | 90,000 |  |  |
| 費用合計 | 1,052,500 |  |  |
|  |  |  |  |