

Corporate gift unit economics: quick start

Shared-English workbook, four worksheets: Cohorts, Input, Definitions and QA. Local field dictionaries map the same 26 Input rows. Two populated cohorts are fictional examples, not actual results or market exchange rates.

1. Save an activity-specific copy. In Input columns B and C, replace cohort IDs, period dates, source and reporting currencies, dated rate, cost basis and comparison group. One source currency per column. The rate means reporting-currency units for one source-currency unit.
2. Replace the three unique-person counts. Eligible $\geq$ accepted claimants $\geq$ accepted deliveries $\geq$ zero. A second parcel for the same person does not create another delivered person. Freeze the population, cutoff and return convention.
3. Fill all ten cost cells explicitly. Use numeric zero for a known zero and leave an unknown cost blank. Gross cost sums products through labor plus incremental replacements. Enter accepted refunds and credits as positive amounts, subtracted once. Exclude recoverable prepayments and unrelated older-period credits.
4. Read Cohorts. Example A: net cost 29,000 USD, eligible 800, claimed 500, delivered 450. Results are 36.25, 58.00 and approximately 64.44 USD per person. Example B: fictional 464,000 TWD times 0.03125 = 14,500 USD; 400 / 250 / 225 people. Rates are illustrative, not current quotes.
5. Enter an independent invoice/control total in Input row 30. QA differences should reconcile. Estimated remains provisional. Setting Final is a user declaration, not an audit. Negative net cost stays visible and needs review. Zero denominator returns blank, not a cost-free delivery.
6. Compare only matching purpose, periods, currencies, cost basis, population definitions and evidence maturity. Combined cost is the sum of converted costs divided by the sum of matching people. A matching group label records a finance decision; it cannot prove comparability.

Capacity is two cohorts. Extend and retest formulas before adding columns. Formula checks ran in the authoring engine and after export/reopen. Recalculate and test representative inputs in your own spreadsheet application before live use. No macros, tax rules, automated imports or ROI calculation.

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