



– **MERCHANTS: Accounting for “no customers” –  
let’s work together, we’ll get the customers ...**

# BUSINESS MERCHANTS

“Accounting” – *integrity for the attest function* – is certainly a prominent business, for Business. The public relies on the accounting profession for reporting accuracies in measuring the debits and credits. However, the single largest drain against any company’s revenue – *albeit intangible* – **is the lost income from customers not visiting your business** (e.g., vacant seats, unoccupied tables, lost opportunities, advertising campaign that produces unmeasurable results, etc.).

**ACCOUNTING CAN ONLY MEASURE THE DIGITS ...**  
*how does the profession measure any ‘non-digit’ activity?*

*that’s a good question* ... let’s approach the solution from another perspective: “**Advertising**” ... again, another prominent business, for Business. It’s said that “*a good advertising campaign will attract a 2% – 4% return from the market,*” and that’s a reasonable estimate. U’R Great.Tv considers the matter this way:

**Advertising reaches people ... U’R Great creates customers**

If “Advertising reaches people,” and “*a good advertising campaign*” could be expected to result in a 2% – 4% return, is it a reasonable conclusion that your advertising is missing on 96% – 98% of the market? Now the issue is how any inference can be made between “Accounting” and “Advertising,” the conclusion being: “*customers not visiting your business could be larger than you may realize.*” We’ll look at the numbers.

Let’s address the issue – *only to illustrate the point* – we’ll assume business gross earnings:

**\$10,000.<sup>00</sup>**

continuing our assumptions, let’s conclude only 1% [**\$100**] of gross earnings had some potential for “*customers not visiting your business.*” Let’s also assume –*only for illustration* – your customer’s average U’R Great.Tv Merchant debit card value is **\$25** [Merchant’s cost: **\$2.99 + 10%** or **\$2.50** ... total cost of **\$5.49**] ... from these assumptions let’s conclude your business lost **18.2** customers.

The mathematical equation to determine “*some number for lost customers*” would be:

$$5.49 \sqrt{\frac{18.2149 \text{ customers not coming}}{100.00 \text{ possible lost revenue}}}$$

For purposes of our example **18.2149** can be rounded to **18.2** which represents the number of “*customers not visiting your business,*” based on our assumptions above the result is your business has **18.2 customers not visiting your business** and at your average Merchant debit card value of **\$25** results in **\$455** of unaccountable revenue ... expressed in the alternative your business lost **4.55%** revenue.

***Expressed in alternative, and duly accounted for, your business loses 4.55% of its revenue, based on applying a 1% assumption factor to “customers not visiting your business.”***