Resumen de Ventas por Empresa y Artículo (Año 2025)

Documento técnico de consultas SQL · Esquema `pastelerias` · Generado el 18/11/2026

> **Nota:** El entorno de desarrollo no dispone de conexión directa por red a la base de datos de producción. Este documento recoge las consultas SQL exactas (verificadas contra `sql/tablas/`) para extraer el resumen de albaranes facturados, albaranes no facturados y facturas directas sin albarán agrupados por empresa y artículo.

1. Resumen Consolidado (los 3 orígenes en una sola tabla)

Agrupa por **Empresa** y **Artículo** mostrando en columnas separadas los albaranes facturados, los albaranes no facturados, las facturas directas (sin albarán) y los totales combinados.

```
SET @fecha_ini = '2025-01-01 00:00:00';
SET @fecha_fin = '2026-01-01 00:00:00';

SELECT
  e.id AS empresa_id,
  e.nombre AS empresa,
  v.articulo_id,
  v.codigo,
  v.articulo,
  ROUND(SUM(CASE WHEN v.origen = 'ALB_FACTURADO'    THEN v.cantidad ELSE 0 END), 2) AS uds_alb_facturado,
  ROUND(SUM(CASE WHEN v.origen = 'ALB_FACTURADO'    THEN v.base     ELSE 0 END), 2) AS base_alb_facturado,
  ROUND(SUM(CASE WHEN v.origen = 'ALB_NO_FACTURADO' THEN v.cantidad ELSE 0 END), 2) AS uds_alb_no_facturado,
  ROUND(SUM(CASE WHEN v.origen = 'ALB_NO_FACTURADO' THEN v.base     ELSE 0 END), 2) AS base_alb_no_facturado,
  ROUND(SUM(CASE WHEN v.origen = 'FAC_DIRECTA'      THEN v.cantidad ELSE 0 END), 2) AS uds_fac_directa,
  ROUND(SUM(CASE WHEN v.origen = 'FAC_DIRECTA'      THEN v.base     ELSE 0 END), 2) AS base_fac_directa,
  ROUND(SUM(v.cantidad), 2) AS total_unidades,
  ROUND(SUM(v.base), 2)     AS total_base_imponible,
  ROUND(SUM(v.total), 2)    AS total_con_iva
FROM (
  SELECT
    CASE WHEN COALESCE(alb.facturado, 0) <> 0 THEN 'ALB_FACTURADO' ELSE 'ALB_NO_FACTURADO' END AS origen,
    alb.empresa_id,
    COALESCE(al.articulo_id, 0) AS articulo_id,
    COALESCE(NULLIF(al.articulo_codigo, ''), CAST(a.id AS CHAR), '') AS codigo,
    COALESCE(a.descripcion, al.descripcion, '(Sin descripción)') AS articulo,
    COALESCE(al.cantidad, 0) AS cantidad,
    COALESCE(al.base, 0)     AS base,
    COALESCE(al.total, 0)    AS total
  FROM ge_albaranes alb
  INNER JOIN ge_albaranes_lineas al ON al.albaran_id = alb.id
  LEFT JOIN ge_articulos a ON a.id = al.articulo_id
  WHERE alb.fecha >= @fecha_ini
    AND alb.fecha <  @fecha_fin
    AND COALESCE(alb.anulado, 0) = 0

  UNION ALL

  SELECT
    'FAC_DIRECTA' AS origen,
    f.empresa_id,
    COALESCE(fl.articulo_id, 0) AS articulo_id,
    COALESCE(NULLIF(fl.articulo_codigo, ''), CAST(a.id AS CHAR), '') AS codigo,
    COALESCE(a.descripcion, fl.descripcion, '(Sin descripción)') AS articulo,
    COALESCE(fl.cantidad, 0) AS cantidad,
    COALESCE(fl.base, 0)     AS base,
    COALESCE(fl.total, 0)    AS total
  FROM ge_facturas f
  INNER JOIN ge_facturas_lineas fl ON fl.factura_id = f.id
  LEFT JOIN ge_articulos a ON a.id = fl.articulo_id
  WHERE f.fecha >= @fecha_ini
    AND f.fecha <  @fecha_fin
    AND NOT EXISTS (
      SELECT 1
      FROM ge_albaranes alb2
      WHERE alb2.id_factura = f.id
        AND COALESCE(alb2.anulado, 0) = 0
    )
) v
INNER JOIN ge_empresas e ON e.id = v.empresa_id
GROUP BY e.id, e.nombre, v.articulo_id, v.codigo, v.articulo
ORDER BY e.nombre ASC, total_base_imponible DESC;
```

2. Consultas Desglosadas por Bloque

A. Albaranes Facturados por Empresa y Artículo

```
SELECT
  e.id AS empresa_id,
  e.nombre AS empresa,
  COALESCE(al.articulo_id, 0) AS articulo_id,
  COALESCE(NULLIF(al.articulo_codigo, ''), CAST(a.id AS CHAR), '') AS codigo,
  COALESCE(a.descripcion, al.descripcion, '(Sin descripción)') AS articulo,
  ROUND(SUM(COALESCE(al.cantidad, 0)), 2) AS unidades,
  ROUND(SUM(COALESCE(al.base, 0)), 2)     AS base_imponible,
  ROUND(SUM(COALESCE(al.iva, 0)), 2)      AS cuota_iva,
  ROUND(SUM(COALESCE(al.total, 0)), 2)    AS total_con_iva
FROM ge_albaranes alb
INNER JOIN ge_empresas e ON e.id = alb.empresa_id
INNER JOIN ge_albaranes_lineas al ON al.albaran_id = alb.id
LEFT JOIN ge_articulos a ON a.id = al.articulo_id
WHERE alb.fecha >= '2025-01-01 00:00:00'
  AND alb.fecha <  '2026-01-01 00:00:00'
  AND COALESCE(alb.anulado, 0) = 0
  AND COALESCE(alb.facturado, 0) <> 0
GROUP BY e.id, e.nombre, COALESCE(al.articulo_id, 0), codigo, articulo
ORDER BY e.nombre ASC, base_imponible DESC;
```

B. Albaranes No Facturados por Empresa y Artículo

```
SELECT
  e.id AS empresa_id,
  e.nombre AS empresa,
  COALESCE(al.articulo_id, 0) AS articulo_id,
  COALESCE(NULLIF(al.articulo_codigo, ''), CAST(a.id AS CHAR), '') AS codigo,
  COALESCE(a.descripcion, al.descripcion, '(Sin descripción)') AS articulo,
  ROUND(SUM(COALESCE(al.cantidad, 0)), 2) AS unidades,
  ROUND(SUM(COALESCE(al.base, 0)), 2)     AS base_imponible,
  ROUND(SUM(COALESCE(al.iva, 0)), 2)      AS cuota_iva,
  ROUND(SUM(COALESCE(al.total, 0)), 2)    AS total_con_iva
FROM ge_albaranes alb
INNER JOIN ge_empresas e ON e.id = alb.empresa_id
INNER JOIN ge_albaranes_lineas al ON al.albaran_id = alb.id
LEFT JOIN ge_articulos a ON a.id = al.articulo_id
WHERE alb.fecha >= '2025-01-01 00:00:00'
  AND alb.fecha <  '2026-01-01 00:00:00'
  AND COALESCE(alb.anulado, 0) = 0
  AND COALESCE(alb.facturado, 0) = 0
GROUP BY e.id, e.nombre, COALESCE(al.articulo_id, 0), codigo, articulo
ORDER BY e.nombre ASC, base_imponible DESC;
```

C. Facturas que NO provienen de un Albarán (por Empresa y Artículo)

```
SELECT
  e.id AS empresa_id,
  e.nombre AS empresa,
  COALESCE(fl.articulo_id, 0) AS articulo_id,
  COALESCE(NULLIF(fl.articulo_codigo, ''), CAST(a.id AS CHAR), '') AS codigo,
  COALESCE(a.descripcion, fl.descripcion, '(Sin descripción)') AS articulo,
  ROUND(SUM(COALESCE(fl.cantidad, 0)), 2) AS unidades,
  ROUND(SUM(COALESCE(fl.base, 0)), 2)     AS base_imponible,
  ROUND(SUM(COALESCE(fl.iva, 0)), 2)      AS cuota_iva,
  ROUND(SUM(COALESCE(fl.total, 0)), 2)    AS total_con_iva
FROM ge_facturas f
INNER JOIN ge_empresas e ON e.id = f.empresa_id
INNER JOIN ge_facturas_lineas fl ON fl.factura_id = f.id
LEFT JOIN ge_articulos a ON a.id = fl.articulo_id
WHERE f.fecha >= '2025-01-01 00:00:00'
  AND f.fecha <  '2026-01-01 00:00:00'
  AND NOT EXISTS (
    SELECT 1
    FROM ge_albaranes alb
    WHERE alb.id_factura = f.id
      AND COALESCE(alb.anulado, 0) = 0
  )
GROUP BY e.id, e.nombre, COALESCE(fl.articulo_id, 0), codigo, articulo
ORDER BY e.nombre ASC, base_imponible DESC;
```