

Research on Chinese Information Contest from the Realization of Commission Consignment Business in U8 V10.1

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Abstract: Through the consignment business overview, preparation, business processing analysis, see information technology competition. From the point and surface, the school skills through how to accumulate experience contest to benefit the professional construction, the majority of teachers and students, made a number of recommendations.

1. Introduction

The annual skills contest selection, training has become whether it is an occupation or an undergraduate college an important task. Rushed into the national competition and get a good ranking, is the ultimate goal of participating colleges and universities, is an important way to show the quality of school teaching and improve school visibility. This article intends to give advice on how to carry out the skills competition through the analysis of entrusted consignment business.

2. The Overview of Consignment Sales Business

Trusteeship consignment, is the trustee by signing the agreement with the client way, on behalf of its sales of goods business. It can be divided into charge commission fee consignment sales and the same way as the buyout consignment.

Consignment fees charged means that the trustee and the entrusting party to enter into a contract or agreement, the trustee in accordance with the commission of the seller to sell the goods at a price, and in accordance with the agreed date to the consignor to issue consignment list for payment settlement, and in accordance with the provisions Amount) Business to charge a fee. In this way, the trustee does not obtain the ownership of the goods and the pricing power to sell the goods when obtaining the goods. The price received from the sales does not result in the economic benefits flowing into the trustee party (collecting the money). Therefore, when the trustee sells the goods, Confirmation of income, commissioned by the consignment to the consignment list, the commission will be charged to collect VAT surcharges recognized as income.

Brokerage deemed to be buy-out means that the entrusted party concludes a contract or agreement with the entrusting party and pays for the entrusted party's payment in accordance with the agreement. The entrusted party can determine the actual selling price of the commodity at its sole discretion, and the difference between the actual selling price and the agreed price Party all business. If the agreement shows that regardless of whether the goods are sold or not, the profit of the entrusted party is not related to the entrusting party, when the entrusted party obtains the goods, the risk-reward actually related to the ownership has been transferred to the entrusted party. Then, Different, this situation is not necessary for discussion, this article will not repeat them. Conversely, if the agreement, the trustee of unsold goods can be returned to the commission, or the trustee in the event of loss, you can get the commission compensation. Then the supply chain system in the handling and charging fees are different ways there are links, specifically see the third part of the analysis.

3. The Preparatory Work

This section of the description only for the fiduciary business started, assuming other necessary

settings have been completed.

In the procurement options, the "Enable Fiduciary Consignment" check, or in the inventory options, will be "with or without consignment sales business" check, the two modules correspond to each other in a module check or uncheck, the other Module automatically corresponds.

Increase 1321 "consignment sales of goods", 2314 "consignment sales of goods", if the original subject code already exists, the subject name "agency business assets", "agency business debt", respectively, "entrusted consignment goods" and "entrusted Sales of goods models. "

Open the basic settings - inventory file, select the consignment stock file, its attributes "Outsourcing", "domestic sales", "entrusted consignment" attribute check box. Note that stock can not be referenced in the purchase order if the "Funding consignment" option is not checked.

Increase the "consignment library", entrusted consignment goods storage, through the specially set "consignment library" accounting.

Increase the "entrusted storage" storage category, due to later set the type of procurement, sales types and send and receive categories there is a correspondence between, and send and receive categories and business work - Supply Chain - Inventory Accounting - Account Settings - the other subjects exist The purpose of the relationship is to automatically bring out subjects when generating documents based on documents. You can add "entrusted to the library" storage category, in order to show the difference with the ordinary sales of the library, you can not add, according to the normal sales generated voucher, due to the need to modify the subject is not controlled, you can directly modify the required subjects. This case analysis does not add a consignment corresponds to the type of library.

Increase the "entrusted procurement" procurement type, the corresponding storage category "entrusted storage." You can add "sales commission sales" type, corresponding to the library type "entrusted to the library." Can not be added, select the normal sales. This case study does not add the sales type corresponding to the consignment.

Set inventory subjects, the other subjects

Inventory account settings: Increase the consignment library, select the entrusted consignment stock code, set the title of the stock account "entrusted consignment of goods."

The other subjects set: increase "entrusted storage" send and receive categories, the other subjects "entrusted consignment goods", provisional assessment account "consignment goods." If there is an additional "Trusteeship Sales" sales type and "Trustee Outbound" outbound categories, the category of "Trusted Outbounds" should be added here, and the other subject should be "Trusted Sales Commodities." Otherwise, the entrusted consignment out of the library categories do not need to set an additional. This case analysis does not add a consignment corresponds to the type of library.

4. The General Ledger and Supply Chain System Processing Comparison

Case 1: Company B and Company A signed the entrusted consignment agreement on April 1, Company B sold the commodity on behalf of Company A, the selling price is RMB100 / (excluding VAT), and the handling fee is 10% of the selling price of the value added tax, On the 25th of each month payment settlement. April 1 received 100 pieces of goods the same day. April 15 sales of 60, the money has been received. 25 days out of the settlement. 17% of VAT on sales of goods and 6% of the value-added tax on consignment services. There is no additional "Trusteeship Delivery" transceiver category and the sales type corresponding to entrusted consignment sales. As the general ledger processing (not enable the supply chain, receivables, payable system) is the understanding of accounting standards, subsystems processing, not only requires accurate grasp of accounting standards, also called u8 v10.1 software enabled receivables, payable, In the case of supply chain, the basic functions of each subsystem should be well understood. Therefore, we compare general ledger processing with subsystem processing to understand the special requirements for processing with multiple subsystems.

General ledger processing	Subsystem processing	
Accounting vouchers	Accounting vouchers	Credentials generated documents
By: consignment sales of goods 10000 Credit: consignment sales of goods 10,000	By: consignment sales of goods 10000 Credit: consignment sales of goods 10,000	Storage list

Because Company B did not receive the purchase invoice when it received the consignment commodity (the consignment receipt will be received only when the consignment list and the company A are settled), the system defaults to temporarily estimate the storage. If it is normal procurement generated entry: By: Inventory of goods, credit: Accounts payable - Provisional accounts payable. If the pre-consignment preparatory work has been completed, when the order is generated, purchase type selected entrusted purchase, the generated certificate shown above. If the purchase type is blank, the documents can not be automatically generated when the documents are generated, and need to be manually input.

General ledger processing	Subsystem processing	
Accounting vouchers	Accounting vouchers	Credentials generated documents
By: bank deposit 7020 Credit: Accounts Payable - General Payables 6000 Taxes payable - VAT payable (output tax) 1020	By: bank deposit 7020 Credit: Accounts Payable - Provisional Accounts Payable Taxes payable - VAT payable (output tax) 1020	Sales Invoice
By: consignment sales of goods 6000 Credit: consignment sales of goods 6000	By: consignment sales of goods 6000 Credit: consignment sales of goods 6000	Outbound order

According to the sales invoice generated the first entry, the lender is "main business income", due to charge commission fee agency fee, the sales price is the agreement price, the sale of money received only on behalf of the commission to collect, for the trustee is not Should confirm the revenue. Should be "main business income" to "accounts payable - general accounts payable" in the general ledger system, the above treatment is easy to achieve, but in the case of open receivables and copy, due to "accounts payable - General Payables "are controlled by the system we are dealing with, and we can only make the transition temporarily through" Payables - Provisional Payables ". Generated according to the entry list as follows: By: The main business costs Credit: consignment sales of goods, unrecognized income, where it is impossible to carry costs, so the "main business costs" replaced by "consignment sales of goods". The above two entries, the realization of the "consignment sales of goods" to "accounts payable - Provisional accounts payable" conversion.

General ledger processing	Subsystem processing	
Accounting vouchers	Accounting vouchers	Credentials generated documents
By: Taxes payable - VAT (VAT) 1020 Credit: Accounts Payable - General Payable 1020	By: Accounts Payable - Provisional Accounts Payable Taxes payable - VAT payable (input tax) 1020 Credit: Accounts Payable - General Payable 7020	Purchase invoice

On the 25th, the entrusted consignment settlement in the purchase settlement (automatic generation of the settled purchase invoice, which is different from the general business), audit the payable documents and the production order, and change the "transit goods" account to "accounts payable - Account. " Since the previous storage unit price is tentatively estimated, so inventory costs should be dealt with. Through the above steps, the realization of "accounts payable - the estimated accounts payable" to "accounts payable - general accounts payable" conversion.

General ledger processing	Subsystem processing		
	method one	method two	method three
Accounting vouchers			
By: Accounts payable - general accounts payable 102 Credit: Other business income 96.23 Taxes payable - VAT payable (output tax) 5.77 (102 / 1.06 * 0.06)	System to pay a single, the settlement method to choose other or cash, the subjects into 6051 other business income (if the cash is the subject automatically fill 1001).	Fill in the system to fill a single red, the form of subjects and the amount of credit in accordance with the general ledger subjects and the amount of input.	According to the entrusted party commission fee invoices, sales processing.

Method 1, when generating vouchers, directly on the voucher "other business income" or "cash on hand", in accordance with the first column of the form shown in the credit certificate subject and amount to modify, save, and then in the system to do verification deal with.

Method 2, after the voucher is preserved, deal with the system to do the red ticket hedging.

Method 3, the method entrusted party that is the trustee of the supplier is also the client, the client file must have the commissioning side, and the inventory file should have consignment sales service, the sales invoice can only refer to. The final generated voucher: By: Accounts receivable 102 Credit: Other business income 96.23 Taxes payable - VAT (output tax) 5.77. After the voucher is saved, it is receivable and payable in the receivable system.

The first and second methods generate the same vouchers as the general ledger process and are closely tied to the guidelines. The second method is simpler than the first method. When the original document is input, the document is determined. After the document is not generated like the first method, the document is modified. The third method, to make additional settings, more complicated.

(B) as a buyout

Case 2: On April 1, Company B and Company A signed the entrusted consignment agreement, Company B sold the commodity on behalf of Company A, and the entrusted party could determine the selling price autonomously. On the 25th of each month, Company B issued the consignment list to Company A at RMB 100 / Pieces (excluding VAT) price and A company payment settlement. April 1 received 100 pieces of goods the same day. April 15 sales of 60, 120 yuan / piece, the money has been received. 25 days out of the settlement. Sales tax rate of 17% of goods, no additional "entrusted to the library" send and receive categories and consignment sales corresponding to the type of sales.

As the buyout method of handling fees charged more than the simple way, the first step is the same with the charge handling fee. The second step, in accordance with the invoice generated invoices: By: Bank deposit 8424 Credit: the main business income 7200 Taxes payable - VAT (VAT) 1224, generated documents issued by the library: By: Main Business costs 6000 Credit: entrusted consignment goods 6000, do not need to modify subjects. The third step, according to the purchase invoice, generate vouchers, the "transit goods" into "consignment sales of goods": By: consignment sales of goods 6000 Taxes payable - VAT (input tax) 1020 Credit: Accounts Payable - General Payable 7020. There is no fourth step compared to how you charge your fees.

5. See the Information Contest from the Entrusted Consignment Business

If we are limited to the analysis of a business, without triggering the thinking of the world, it is difficult to point to obtain valuable experience and enhance the efficiency of learning or work, this article by analyzing the consignment sales business, access to the following Inspired.

Each school will be introduced for the participating teachers and students will be the corresponding incentives, there are financial incentives; award-winning teachers and students in the school, learning priority care; and even some schools in order to obtain good results, a few months before the skills contest, stopped training to begin training, but also require teachers from other courses to give students a higher final grade. So much effort to get the contest's outstanding achievements, while ignoring the overall improvement of the theoretical knowledge of students, even if the game was a good result can not reflect the overall quality of the school's students, but also the quick success idea passed to the students, is not conducive to its future Career development. Therefore, each school should realize that the purpose of the state-sponsored skills competition is to promote the students' ability by promoting schooling, promoting education through competitions, promoting construction through competitions, summing up the experience of major competitions, promoting professional development, improving overall teaching quality and improving overall quality of students. Only by abandoning the quick success and failure thinking can we enjoy the participation in the skills competition to professional construction and other aspects of the return.

Through the analysis of the entrusted consignment business, we know that the assessment can only be conducted in the course of a certain period of time. The whole process, including the relevant settings in the preparatory work for the previous period, can be used as a test site. Our current training programs often focus on sample questions, repeated exercises to improve the speed of operation, rather than sort out the entire process of a knowledge point, so as to maintain the status quo. Skills contest examines the comprehensive application of knowledge, involves many courses, the mutual integration of knowledge, influence each other. To achieve the status quo, you need to be familiar with the theoretical knowledge and software functions of various courses. To achieve the above objectives, you should incorporate the experience of the competition into the training programs for qualified teachers and pass them on to teachers in all courses so that they can pass the routine Teaching, you will be able to participate in the skills contest to break the skills contest is the status of a small number of teachers fully responsible. At the same time, set stage assessment, through the analysis of the assessment results to adjust the teaching process, so that in the usual to consolidate the basic knowledge and basic skills, making the eve of the game training, you can focus on the issue of discussion, team break-in, skills enhancement, Emphasis, difficult analysis, etc., rather than blindly brush the title, rote, mechanical operation.

We know through the entrusted consignment fee processing to achieve the same goal can have multiple ways, and the current skills competition scoring standards, not only established a standardized result, even the process of assessment are standardized, limiting the thinking of the participants. The best result of this is to develop a good porter, which is hard to become a qualified manager and designer. This paper argues that the grading standards should weaken the process of assessment, that is, as long as the target is achieved, no matter by what means (as long as in line with accounting standards and related laws, regulations and rules) are judged as correct. The so-called best way, only for a specific environment or specific business terms. Changes in the environment may lead to the original method is not so good, in any case, allowing students to try different methods, according to their understanding of the knowledge, independent choice in the game, is a good way to broaden students' thinking.

References

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