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Types of Discount – Cash Discount

折扣的类型 – 现金折扣



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CCS Insights

Bookkeeping - Everybody Can Do It - 32: Types of Discount - Cash Discount

簿记 - 每个人都能做到 - 32: 折扣的类型 - 现金折扣

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Types of Discount - Cash Discount



- Generally, cash discounts are a discount from the invoice price offered by sellers to encourage purchasers to pay their invoices in a shorter period of time.
- Therefore, it is often possible for the buyer to receive a further cash discount from the seller in exchange for immediate payment of the bill or early payment.
- The cash discount amount is typically expressed as a percentage of the total amount of the invoice, although it can also be expressed as a fixed sum in specific circumstances.



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- Here is a straightforward illustration of how a cash discount works:-
 - If the customer pays within ten days, the buyer receives a 5% cash reduction on the invoice.
 - The consumer makes a purchase of two bags at a total price of RM200. As a result, the invoice total is RM200.
 - If the customer can pay within the first 10 days, he will receive a cash discount of RM10 and only have to pay RM190.



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折扣的类型 - 现金折扣



- 一般来说，卖方为了鼓励买方在更短的时间内支付账单，而按照发票价格再提供的折扣，称之为“现金折扣”。



- 因此，很多时候买方是有可能获得卖方再提供的现金折扣，以换取立即支付账单又或者是提前付款。
- 现金折扣金额通常以发票总额的一个百分比来显示，尽管在特定情况下也可以以一个固定的金额来表示。

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- 下面是一个关于现金折扣如何运作的简单说明例子：
 - 如果买家能在十天内付款，卖背包的商家会按发票金额再提供 5% 的现金折扣。
 - 客户以200令吉购买了两个背包。因此，发票上的总金额为200令吉。
 - 如果客户能在前10天内支付，那么他将获得10令吉的现金折扣，而最终只需要支付190令吉。

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