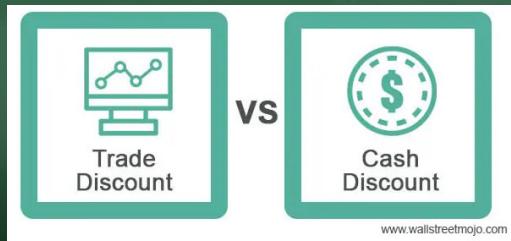


CCS | Bookkeeping - Everybody Can Do It



Difference Between Trade Discount and Cash Discount

贸易折扣和现金折扣之间的区别



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CCS Insights

Bookkeeping - Everybody Can Do It - 33: Difference Between Trade Discount and Cash Discount

簿记 - 每个人都能做到 - 33: 贸易折扣和现金折扣之间的区别

Feel the CCS & Co Difference



Difference Between Trade Discount and Cash Discount



- There is a significant difference between trade discounts and cash discounts.
- Trade discounts refer to a reduction in list price, allowed by a supplier to a buyer while selling the product generally in bulk quantities to the concerned buyer.
- By contrast, a cash discount is a discount granted by a supplier to a buyer for cash payments to facilitate debt collection. The buyer will obtain the cash discount as long as they can pay the cash (debt) in advance within a set term.



Comparative Table



Basis of Comparison	Trade Discount	Cash Discount
Source	It is provided by the seller to the buyer when he purchases products in accordance with the seller's discount policy.	This discount is granted by the seller at the time the buyer makes payment. It is therefore not predetermined but is determined on an ad hoc basis.
Aim	It's a way to retain customers by rewarding bulk purchases and recurring purchases.	It's more of a bargaining tactic to get the buyer to pay earlier.



Comparative Table




Basis of Comparison	Trade Discount	Cash Discount
Significance	A reduction in the product's pricing given by the seller	Given by seller on the invoiced price
Timing	When a buyer initiates a purchase order, a trade discount is applied.	When the buyer initiates a payment, a cash discount is applied.
Accounting	The trade discount is not recorded since the amount payable is computed after the discount is applied from the invoice.	Recorded at the debit side on the <u>cash book (*) as Discount</u>

贸易折扣和现金折扣之间的区别



• 贸易折扣和现金折扣之间存在显著的差异。
• 贸易折扣是指供应商在将产品批量销售给相关买方时，允许买方以低于标准价格购买。
• 相比之下，现金折扣是指供应商给予买方提前支付账单的折扣，以便能更快的收回债务。因此，只要买方能在规定的时间范围内提前支付现金，他们就可以获得现金折扣。

比较表



比较的基础	贸易折扣	现金折扣
源头	当买方按照卖方的折扣政策购买产品或服务时，由卖方提供给买方	这种折扣是由卖方在买方作出付款时所给予的。因此，它不是预先确定的，而是在特定的基础上确定的
目的	这是一种通过奖励大量购买和经常性购买来留住客户的方式	这更像是一种讨价还价的策略，以促使买方提前付款

比较表



比较的基础	贸易折扣	现金折扣
意义	卖方给予产品或服务定价的下调	卖方在发票价格上给予折扣
时间点	当买方启动采购订单时，贸易折扣会被应用到	当买方启动付款时，现金折扣会被应用到
会计处理	贸易折扣是没有被记录，因为发票上的应付金额是扣除了贸易折扣后得出的	记录在现金簿的借方 (*) 为折扣

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