

有趣运动：一个网店的存货治理

Fun Sports: The Inventory Management Practice of an E-commerce Company

案例摘要 Summary

有趣运动是一家经营感统¹训练器材的小型 B2C 品牌网店,通过自创“有趣运动”品牌,自主研发设计产品,生产采用外包方式,并以自有品牌拓展网上销售渠道。它自成立以来,专注于产品的研发,追求产品的差异化,并在细分市场有一定的竞争力,最近几年正处于高速发展的阶段。

2020 年“双十一”活动期间,它的销量进一步突破预期,但延迟发货导致的巨额罚单彻底暴露了有趣运动存货管理的问题。它没有自己的生产车间,仓库空间也比较有限,部分价值较高的商品由受托方加工后,直接由受托方代为储存、发货。由于销售发货频繁,销售退货时有发生,加上企业内部控制方面的缺陷,企业对存货的数量和品质情况不能及时地进行追踪。同时,在多平台销售情况下,各销售平台设置的虚拟库存量无法与仓库实际库存量实现保持一致,最终导致超库存销售,无法及时发货,收到平台大额的罚单。公司管理层意欲通过厘清流程和购买信息系统的方式解决以上问题。

Fun Sports (FS or the Company) is a small B2C online store that specializes in sense training equipment under its own "Fun Sports" brand. It is known for its in-house R&D capabilities for product design and now outsourcing the production of customized products and expanding online sales channels under its brand. Since its establishment, FS has been focusing on R&D and product differentiation and has achieved a level of competitiveness in this segment market. In recent years, FS has enjoyed rapid development.

During the "Double Eleven" event in 2020, its sales exceeded expectations, but the huge fines caused by delayed shipments completely exposed the inventory management problem of interesting sports. It does not have its production workshop, and the warehouse space is relatively limited. After processing high-value commodities, the OEMs will directly store and ship them. FS cannot track the quantity and quality of the inventory on time due to the frequent sales and delivery, the occurrence of sales returns, and the defects in the company's internal control. FS sells products on multiple platforms simultaneously, and the virtual inventory set by each sales platform cannot be consistent with the actual inventory in the warehouse, which eventually leads to overstock sales, inability to deliver goods in time, and large fines from the platform. The company's management intends to solve the above problems by clarifying the process and purchasing the information system.

¹ 感觉统合 —— 是指大脑和身体相互协调的学习过程。指机体在环境内有效利用自己的感官，以不同的感觉通路（视觉、听觉、味觉、嗅觉、触觉、前庭觉和本体觉等）从环境中获得信息输入大脑，大脑再对其信息进行加工处理，（包括：解释、比较、增强、抑制、联系、统一），并作出适应性反应的能力，简称“感统”。

¹ Sensory integration----refers to the coordinated learning process of the brain and the body. It refers to the ability of the body to effectively use its senses in the environment through different sensory pathways (vision, hearing, taste, smell, touch, vestibular sense, proprioception, etc.) to obtain information from the environment, which is input into the brain, and then the brain processes the information(including interpretation, comparison, enhancement, inhibition, connection, unity) and responses adaptively, referred to as "sensory integration".

一、行业背景 Industry background

随着互联网的兴起，网络购物已成为人们普遍的消费习惯。截至 2020 年底，商务大数据重点监测的网络零售平台店铺数为 1994.4 万家。随着国家生育政策的不断放开（2016 年“二孩政策”、2021 年“三胎政策”），儿童数量预计将不断增加，玩具市场需求将不断扩大，儿童玩具类网店也迅速增加。由于玩具类产品品类多、渠道多样化，绝大部分的玩具类网店都是以经销方式（批发销售或者分销）为主。

With the rise of the Internet, online shopping has turned out to be a popular consumption habit. By the end of 2020, the number of key online retail stores monitored by business big data is 19.944 million. With the continuous releasing of the childbirth policy ("Second-child policy" in 2016, "third-child policy" in 2021), the number of children is expected to be on the rise, resulting in continuous demand for toy market and rapid growth of online toy stores. Considering the wide variety of toy types and diversified channels, most online toy stores select distribution (wholesalers or distributors) as their main business mode.

从市场占有情况来看，发达国家大品牌玩具企业，如孩之宝（Hasbro）、美泰（Mattel）、万代（Bandai）、多美（TOMY）、乐高（Lego）等分别在不同的细分领域处于龙头地位，占据较大市场份额。相对而言，国内玩具制造虽然数量比较多，但缺乏龙头企业，单个企业的市场占有率比较低，多以出口为主。

In terms of market share, major toy companies in developed countries, like Hasbro, Mattel, Bandai, TOMY, and Lego, are in a leading position occupying a large market share in different segments. Comparatively, although the amount of toy manufacturers is bigger in China, there is no leading company. The market share of single domestic company is relatively low, and most of them rely on exports.

在国内感统训练器材这个细分市场中，也有一些比较强劲的竞争者，比如 Evebel、WEPLAY、小月亮（Smo - Moon）、丁丁运动等。这些品牌的感统训练玩具注重品牌建设，受到普通大众的喜爱，但大部分企业注册资本都比较低，OEM（贴牌代工

模式) 或 ODM (委托定制模式) 是比较普遍的。这些企业通过塑造品牌效应和掌控销售渠道获利, 也有一些有实力的企业自主设计、采购、生产, 并以自有品牌开拓市场 (OBM)。

In the sensory integration training equipment market in China, there are some key competitors, such as Eebel, WEPLAY, Smo-Moon, Tintin Sports, etc. They focus on brand building and their brands are quite popular among consumers. However, the registered capital of most companies are relatively low. OEM (original equipment manufacture) or ODM (original design manufacture) is widely adopted. These companies make profit by building brand effect and controlling sales channels. Some strong companies can design, purchase, and produce on their own, and expand the market under their own brands (OBM).

二、公司介绍 Company Overview

有趣运动公司创始人兼 CEO 李涵, 原本在一家大型公司做文案设计工作, 由于工作量大, 经常需要加班, 甚至双休日都不能保证有时间休息。他的女儿出生后, 他非常欣慰与感恩, 感觉生活充满了阳光, 精神百倍, 他不想把小孩托管给爷爷奶奶, 而错失陪伴小孩的成长, 于是他从原先的单位辞职。伴随着孩子的成长过程, 他深深地感受到了儿童运动能力及注意力训练的重要性。

Li Han, the founder, and CEO of FS, used to be a copywriter in a large company. Due to heavy workloads, he often needed to work overtime, and he couldn't even rest on weekends. After the birth of his daughter, he was very happy and grateful. His life was full of sunshine and energy. He didn't want to be absent from his daughter's growth by leaving her to grandparents. So he resigned. As his daughter grows up, Han deeply realized the importance of children's athletic ability and attention training.

2015 年, 经过周密地考察和思考后, 他用之前的积蓄成立一家感统训练器材公司——有趣运动, 他的目标是生产安全、好玩的、又能科学提高小孩注意力的儿童感统训练器材。

In 2015, after careful market investigation and consideration, he used his savings to set up Fun Sportst to produce safe and fun sensory training equipment that can scientifically improve children's attention.

在创始初期, 由于资金比较有限, 公司组织结构也比较简单, 除了总经理以外, 核心机构主要有研发部门和销售部门。公司主要集中精力搞产品研发与设计, 然后委托代工厂进行定制生产, 并由自己的销售团队通过网络平台在线销售。6 年来, 公司一直延续这样的经营模式, 不过随着公司的发展, 产品种类增加、业务不断扩展、职员也不断增加, 公司的组织结构也越来越健全, 公司目前有 51 人, 其中行政部 5 人 (含秘书 1 人, 人力资源 2 人, 会计 2 人), 研发设计部 4 人, 销售运营部 21 人,

采购、库存与物流部门 17 人，售后服务 4 人。

At the beginning, FS's organizational structure was simple because of limited funds. Besides the general manager, core departments consists of R&D and sales. FS has a focus on R&D and design and relies on OEM partners for its customized products. The Company's own sales team sells through online E-commerce platforms. The Company has successfully sustained this business model for 6 years. With the development of the Company, the increase of product portfolio, the expansion of business, employees also increased, making the organizational structure more robust. Currently, there are 51 staff in the Company, 5 in administration department (1 secretary, 2 human resources, and 2 accountants), 4 in R&D department, 21 in the sales department, 17 in the procurement, inventory and logistics department, and 4 in the after-sales service department.

有趣运动的组织架构见附录 1。

See Appendix 1 for the organizational structure of FS.

在感统训练器材市场内，由于在线销售信息比较透明，竞争还是比较激烈的，很多企业生存压力较大。但有趣运动公司成立六年来，一直秉承最初的使命，不断加大研发投入，走差异化战略，设计最好的产品，其家庭室内感统训练器材的创意和品质不断被一些高端用户认可，在这个细分市场中具有较好的竞争力和辨识度。让李涵非常自豪的是他的研发团队，负责研发的有 4 个人，每人分别专注于不同系列的产品研发，目前公司运营的产品主要有 41 种，还包括一些零部件、备件等，这些产品分为综合游乐系列、攀爬系列、平衡系列、触觉感知系列等 4 个系列。研发团队设计的产品总是具有很好的创意，甚至有好几款产品在中国玩具和婴童用品创意设计大赛中获得大奖。公司经营的产品因为较好的设计，受到一些高端用户的青睐，尽管在竞争比较激烈的市场上进行定价，产品也基本都能实现 50%以上的毛利。

The competition in the sensory training equipment market is fierce and the survival pressure is high because online sales information is transparent. However, the Company has been adhering to its original mission by increasing R&D investment, taking differentiation strategy, and designing top products. The creativity and quality of its indoor sensory training equipment are continuously recognized by high-end users. FS has good competitiveness and recognition in this market segment. Li Han is very proud of his four-member R&D team, each of whom focuses on the development of different product series. Besides components and spare parts, FS is selling 41 products in 4 series including integrated amusement series, climbing series, balance series, and tactile perception series. Their designs are always very creative. Some products even won awards in "the China Toys and Baby Products Creative Design Competition". The products are favored by some high-end users because of their better design. Although they are priced in the highly competitive market, the products can basically achieve a gross profit above 50%.

同时，公司的营销团队也非常得力。公司一直依靠网络平台进行销售，也有少量的线下业务。目前分别在天猫、京东、微商城三个平台销售，其中天猫平台的销售占比 82%、京东平台的销售占比 12%、微商城销售占比 5%、其他线下销售占比 1%。

Meanwhile, the marketing team is also quite effective. Besides a few offline businesses, FS mainly relies on the E-commerce platforms such as Tmall, JD.com, and WeChat Mall. The sales on Tmall accounted for 82%, JD accounted for 12%, WeChat mall accounted for 5%, and other offline sales accounted for 1 %.

2020 年各平台收入见附录 2。

See Appendix 2 for FS's revenue on each platform in 2020.

由于产品比较受欢迎，以及平台天然的引流能力，近几年销售不断攀升，每年的销售增长率平均达到近 30%，即使是 2020 年度受到疫情影响，当年的收入也达到人民币 9,866.9 万元，基本与上一年持平，总体上来看，随着企业产品口碑不断被认可，以及访客量的增加，企业的销售仍处于上升期。天猫平台是公司销售的主战场，由于天猫平台 6 月 18 日的“年中大促”和 11 月 11 日“双十一”活动，所以 6 月份和 11 月份的销售必然是最好的，李涵在活动的那几天特别关注当天的销售业绩，2020 年 11 月 11 日一天的销售业绩就达到 1600 多万，这让李涵对他的销售团队非常满意。最近销售团队又在研究新的营销创意，近两年网红直播销售由于其良好的互动性、独特的展现形式，具有极强的引流作用，所以公司准备启动网红直播销售。另外，为了开拓线下销售，增强顾客体验，他们和很多特色民宿联系，准备和民宿合作，用自己的产品打造特色亲子房间，增加旅客体验，以便更好地推广产品。总之，从销售方面来看，李涵觉得公司还有很大的发展空间。

Because of the popularity of products and the natural drainage capacity of online platforms, sales have been rising these years. The average sales growth rate is nearly 30% per year. Although there are impacts from Covid-19, the revenue reached to RMB98.669 million in 2020, almost same as the previous year. In general, with continuous recognition of product reputation and the increase of online visitors, the sales volume of FS is on the rise. Tmall is the main battlefield of its business. Due to the mid-year promotion on June 18 and the “Double Eleven” event on November 11 by Tmall, the sales in June and November are certainly the best of the year. Li Han paid special attention to sales performance during those days of promotion, the sales performance on November 11th, 2020, reached more than RMB16 million in just one day, so Li Han was very satisfied with his sales team. Recently, the team is studying new marketing ideas. In last two years, ‘online live sales by web celebrities’ have a strong drainage effect by means of excellent interaction and unique style. Therefore, the Company has prepared to launch online celebrity live sales. In addition. To expand the offline sales and improve customer experience, FS reached many featured homestays exploring ways to create featured parent-child rooms with FS's products in the hope of improving guest

experience and better promoting their products. In short, from the perspective of sales, Li Han believes that his Company has a rosy prospect.

三、有趣运动的库存管理现状 The inventory management status of FS

作为创立不久的公司，有趣运动的资金实力有限，生产需要大量的资金，所以企业没有自身的生产线，而是和玩具生产厂、玩具加工厂等签订合作协议，委托定制自己设计的产品。

As a newly established company, FS has limited funds. Since production requires large money, the company didn't set up its own production line. Instead, they signed agreements with toy manufacturers and processing factories, commissioning the production of their designed products to OEM.

目前公司的产品主要有 41 种（不含产品相关的配件），所有的产品均通过委托加工的方式进行生产，由于企业自身的仓储能力有限，产品分为大件产品和小件产品，小件产品（如触觉球、按摩球、平衡曲板等 36 件产品）在委托代工厂加工收回后在企业自己的仓库进行储存，而大件产品（如大滑梯、攀爬架等 5 件产品）加工完成后由加工方代为仓储。

Currently, FS has mainly 41 types (excluding related accessories) of products. Considering limited storage capacity, products are divided into large-size and small-size, and all of them are produced by OEM. After the production, 36 small-size products (such as tactile balls, massage balls, and balance bends) will be sent to FS and stored in its own warehouse, and other 5 large-size products (such as large-size slides and climbing frames) will be stored by OEM after their production.

有趣运动以批别为单位向代工厂订制货物。其中小件商品的单价较低，在公司的产品结构中主要起到引流的作用，月销量比起大件商品要多得多。考虑到批量加工、运输的规模效应，根据半年或一年的销量进行加工定制，代工厂加工完毕后小件商品直接被运送、储存在有趣运动自有仓库。同时，采购人员将上一年的月平均销量的 2 倍作为订货点，一旦库存数量低于订货点即触发订货活动。

FS is to order the goods from the OEMs on a batch basis. Among them, the unit price of small items is lower, which mainly drains its product structure. The monthly sales volume is much higher than that of large items. Considering the scale effect of batch production and transportation, goods are produced according to the sales volume half-year or annually. After processing, they will be transferred to the company's warehouse for storage. At the same time, the purchaser takes twice the average monthly sales volume of the previous year as the order point. The ordering activity is triggered once the inventory quantity is lower than the order point.

对于大件产品，企业委托代工方进行加工，同时代工方提供代管仓储服务，企业支付加工和仓储费用。销售时，企业根据订单向代工方和快递公司发出发货指令，

由快递公司从代工厂处的代管仓取货、负责快递运送，物流费用由企业跟快递公司之间进行单独结算。大件商品，比如攀爬架、大滑梯等产品，储存空间需求较大，因此加工完毕后直接储存在代管仓。大件商品考虑到资金成本和储存成本，企业的备货政策是：在淡季，按下一期存货销量的 80% 进行存货预算，并根据本期预测销量、期初存货量，确定本期的订购数量；在 6 月、11 月的销售旺季，在前一月份加大采购量，按预测销售量的 100% 准备库存。每个月的订购流程是：月初发出订购申请并预付订金，加工完成后，由代工方提供电子版的产品质检单和入库单，告知企业完工情况，企业与代工方就完工数量结算相关款项。

For large-size products, FS outsources the production to the OEM partner who also provides warehousing services. FS pays for the production and storage costs. After FS's customer places an order, FS issues delivery instructions to the OEM partner and the courier company accordingly, and then the courier company picks up from the OEM partner and delivers the goods. Logistics costs are settled between FS and the courier company. For large-size items, such as climbing frames, large-size slides, and other products, require a large storage space, so they are directly stored in the OEM factories' warehouse after processing. Considering the capital cost and storage cost of large-size products, The Company's stock up policy is: in the off-season, inventory is budgeted at 80% of the sales forecast for the next period, and the order quantity is determined by the sales forecast and the beginning inventory of the current period. During the peak season in June and November, purchases in the previous month (May and October) will increase and the inventory level will match 100% of the sales forecast in these two months. The procurement process is: the purchase order is issued at the beginning of the month and the processing fee is prepaid. After the production, the OEM partner will notify FS, and FS will settle related payments with the OEM partner.

加工原料方面，企业指定了专门的材料和零配件供应商，并由代工方按照订购产品的数量和材料清单从供应商处购买，由代工方与供应商自行结算，个别零部件由企业采购发往代工方，最终企业与代工方统一结算。

Regarding the raw materials, FS has shortlisted vendors for materials and spare parts, and the OEM partner will purchase from those suppliers according to the quantity of the purchase order and the material list. Cost are settled between OEM partner and the vendor. Some parts are purchased by FS and sent to the OEM partner, which are settled by FS to the vendor.

四、公司面临的问题和挑战 Problems and challenges faced by FS

虽然公司的销售额节节攀升，但在刚过去的 2020 年的双十一，公司收到了大额罚款。主要因为顾客的下单量超过企业的实际库存量，在允许的发货期内紧急备货仍旧没有满足订单的需求，公司未及时发货违反了天猫平台的一些交易规则，收到

了 19.33 万元的罚单，这让李涵很是吃惊。有趣运动公司的核心竞争力是研发和销售，生产采用外包的方式，没有生产车间，仓库的存储能力也有限，所有的产品生产都是外包给不同的工厂生产。之前，李涵一心放在以设计取胜，并未过多关注代工厂生产的产品质量控制和企业内部控制制度。经过这次的罚款事件，李涵决定对企业的库存状况进行梳理，查明原因，对症下药。

Although FS' sales have been rising steadily, it received large fines during the Double Eleven shopping festival in 2020 mainly because the customer's order quantity exceeded FS' available inventory, leading to the failure of meeting the order requirements despite urgent order fulfillment within the allowed delivery period. The Company's violation of Tmall's transaction rules has resulted in an imposition of RMB193,300 in fines. It left Li Han in great astonishment. FS' core competitiveness includes R&D and sales. The Company has outsourced its production to various factories so that it does not own any workshop and has limited warehouse capacity. Li Han used to focus on product design as a competitive differentiator and has overlooked the Company's internal control system and quality control of products produced by OEMs. However, the fines prompted Li Han to get more visibility into FS' inventory status and work to figure out causes and solutions to the problems.

李涵召集了一个协调会，会议参加者有网商运营部的莉莎，负责库存的朱莉和会计张英。李涵首先想要找到发生“超卖”招致罚款的直接原因，网商运营部的莉莎解释说，原则上网店的上架的商品数量应等于实际库存，但考虑到公司多渠道（天猫、京东和微商城）销售的情况，运营部会按虚拟库存设置商品上架数量。由于不同销售平台的库存信息更新不能同步，而虚拟库存设置使得不同销售平台上的库存合计与实际库存不一致，发生了超卖的情况。会计张英接着表示：由于商品的代工和大件商品储存都在受托方，有趣运动只是根据受托方发来的质检单和入库单确认入库商品数量，根据网上平台实现的订单于月末一次性确认出库，入库的原始单据来自于加工方而出库依据是从网上平台导出的订单。公司自有仓库也因为收发货频繁，难以对企业存货进行实地盘点核对，存货的账面记录并不能反映存货的实际数量和品质情况。所以，不单单是销售平台上的库存设置量与库存明细账上的存货量不符，账上的存货量与实际库存量也有很大可能性是不相符的。负责库存的朱莉说：“我的职责是确保及时备货不影响销售，在看到客户下单后及时进行发货。但是库存账面记录经常和实际不符，好几次我都发现账面有货，但发货时却发现库存不足，我们自己仓库有这样的情况，代工方库存也有这样的情况，经常需要下紧急订单，保证及时发货再说，有时候也会因此造成退货。”她接着说：“账面库存与实际库存不一致，这确实是我们仓管的问题，但现有库存系统比较陈旧，最初业务简单时还可以应付，但现在业务越来越复杂，感觉越来越不能满足需求。我们除了自有仓库，还有代工

方仓库, 数据不能实时共享, 只能根据收发货记录进行账目补录以反映进销存情况。除了正常入库合格品外, 残次品、返修品难以在系统中正常反应, 需要通过 excel 表等其他工具辅助整理。仓库收发货渠道很多, 过于频繁, 比如除了采购入库外, 各个平台退货的订单也会入库, 每天都有各种退货, 业务繁忙时, 入库操作不规范, 没有清晰区分退货产品质状况, 这些过程缺乏清晰的系统记录, 导致账实不符。还有个别产品因滞销积压比较严重, 但因占用空间不大, 一直没有进行处理。对于代工方的库存, 也一直没有进行实地盘点, 根据他们的检验合格单和入库数量进行结算, 退货也直接发回代工方由他们进行维修, 但存货的维修后的入库状况确实没有准确跟进, 信息沟通不够顺畅。”

A coordination meeting was convened by Li Han with presence of Lisa from the Operations Department of Online Business, Julie the inventory manager and Zhang Ying, the accountant. First and foremost, Li Han wanted to find out the direct causes of the fines imposed by Tmall because of overselling. Lisa explained that, the number of goods available on FS' Online Stores should be, in principle, equal to the actual inventory. However, given the fact that FS' products are sold on multiple online platforms including Tmall, Jingdong and WeChat Mall, the Operations Department will set the number of goods to be sold based on a virtual inventory. Overselling occurs because the inventory information about the three platforms cannot be updated synchronically and the virtual inventory setting results in inconsistency between the total inventory on the three platforms and the actual inventory. Accountant Zhang Ying added that the production and storage of large-size items are in the hands of OEMs. Therefore, the quantity of goods inbound can only be confirmed by FS based on certificates of quality inspection and receipt documents issued by OEMs and the quantity of goods outbound is confirmed at the end of each month based on orders realized online. Also, FS' warehouses find it difficult to check the goods inventory due to frequent inbound and outbound deliveries. The inventory records do not reflect the actual quantity and quality of the inventory. Therefore, the inventory planned for online platforms does not match that on the inventory records and the actual inventory is also likely to be inconsistent with the records. Julie, the inventory manager, said: "I am responsible for preparing stocks in time to ensure smooth sales and delivering upon receipt of customer orders. However, because the actual inventory does not match the records quite often, I have found inconsistencies for a couple of times and rush orders are required to ensure timely delivery. Insufficient inventory has been reported both at the warehouses of FS and our OEMs. Returns will also take place sometimes." She continued: "The inconsistency originates from our warehouse management. But, the current inventory system is outdated and unable to cope with increasingly complex business needs. Besides, the inventory information about our own warehouses and those of our OEMs can not be shared in real time. Thus, Supplements must be made to original accounts based on receiving and delivery records to track purchases, sales and inventory. Unlike up-to-standard products, defective and repaired products find it difficult to be recorded in our inventory system and Excel may be used for this purpose. Warehouse receiving and delivering processes involve too many sources and are highly frequent. For

example, both purchases and every-day returns will be warehoused. Inbound operations are not well managed during peak time and the returns are not well documented. A lack of accurate system records has led to inconsistencies in the accounts. Some products with excess inventory have been long kept due to small storage space occupation. With regard to OEM inventory, there is no physical inventory count and settlement is made based on the certificates of quality inspection issued by OEMs and the amount of goods inbound from OEMs. Moreover, the returned goods are back in the possession of OEMs for repairment, but the repaired goods are not accurately recorded and there lacks smooth information communication between FS and its OEMs.”

听了他们的发言，李涵希望大家都能出主意，以改善企业的库存管理情况。会计张英认为，保证库存数据的准确性是最重要的，无论如何都要进行一次盘点，最好有定期存货盘点制度。朱莉觉得，确实应该好好梳理一下仓库管理中的各种问题，包括出入库的流程、产品堆放、产品存放周期等方面应该加强管理，下一步应该建立相关的制度。莉莎建议采购新的信息管理系统软件以更好地对存货进行管理，据莉莎所言，同类企业购买的软件就能在多平台销售前提下，将各平台的上货数量与实际库存数量之间实时更新同步，如果信息同步，设置警示点，就可以动态调整上架库存，就能避免超库存订单导致的罚款。莉莎接着建议说，公司应该与代工方共享库存信息，一方面，企业需要了解供应方的生产、完工及库存情况，以便根据供应情况实时调整自己的上架计划和执行交付的过程。另一方面，让代工方了解企业的销售及库存变动情况，在此基础上加强战略合作，及时为企业备货，增强供应链的灵活性。

After Lisa and Julie gave their explanations, Li Han solicited ideas to help improve the Company's inventory management practice. Accountant Zhang Ying believed that maintaining accurate inventory information is paramount. Stock-taking is necessary and establishing a regular inventory stock-taking system is optimal. Julie said that there is an urgent need to sort out all possible problems with warehouse management in inbound and outbound processes, stacking of goods, product storage cycle, etc. and relevant systems must be put in place. Lisa suggested purchasing an information management system software tool to help improve inventory management. She said similar software tools purchased by FS' counterparts are able to compare the quantity of the goods available for online sales across multiple platforms with the actual inventory status. Therefore, real-time synchronized information updates can be achieved and there will be alerts in case of inconsistencies. This will allow the Company to dynamically adjust the goods available for online sales and avoid such fines resulted from overselling. She continued that FS should share inventory information with its OEMs for two reasons. First, the Company needs to be aware of OEMs' production, competition and inventory status to enable product delivery and real-time adjustment of its product launch plan. Second, OEMs are provided with visibility into FS' sales and change in inventory levels. FS must enhance strategic partnership with OEMs and work to improve supply chain flexibility.

李涵觉得这些建议都值得考虑，但李涵依稀记得财务部一直在付费购买国内用友集团的好会计软件，但对其具体的用处不是很清楚，财务张英表示她们财务部的确一直在用好会计软件，它是票财税一体化的智能云财务管理软件，对于财务部来说，好会计能解决其“证账表税”的基本需求，但是好像对现存的库存管理问题帮助不大。考虑到信息管理系统软件花费不菲，李涵决定还需要再做一些细致的了解。在查找问题的过程中，李涵发现这几年虽然销售增长很快，但退货率却也是居高不下。根据天猫商城规则，退货率和客户评价十分影响商家排名和平台的自然流量推送。李涵有些心急地调取了天猫平台的销售数据并找到了售后服务部的陈芳。据陈芳反映：近两年售后服务的业务量大大增加，商品的退货比例也有所增加，销售较好的12款产品的退货率还是比较高的，虽然大多数退货的原因都是7天无理由退货，但售后服务部与客户进行了一对一私下沟通，客户反映的情况是：很多退货还是因为产品做工有瑕疵，因为客户对儿童产品的做工还是比较在意的，这可能和代工企业对质量把控不严有关。李涵意识到退货率高会造成毛利的损失，更糟糕的是会影响企业的声誉，他心想：在产品质量把控方面也要跟代工企业加强沟通，但应该通过何种途径提升质量控制还需思量。

Li Han recognized the worthiness of their suggestions. As far as he knew, the Company's finance function has been a client of a software product named "Good Accountant" from Yongyou Group. But he was unclear about the application's uses. Accountant Zhang Ying said it was true that the finance function has been a long-term user of the "Good Accountant" software product, which an intelligent Cloud-based finance management tool that integrates invoice, finance and taxation. The "Good Accountant" software product can satisfy the finance function's basic accounting needs, but do little to the Company's inventory management shortfalls. Li Han believed that a further understanding of the software product was required in view of its expensive cost. While digging out the Company's problems, Li Han observed that the rapid increase in sales was accompanied by a stubbornly high return rate. Tmall's rules clearly indicated that the return rate and customer reviews will have a significant impact on the ranking of online stores and the organic traffic on Tmall. Li Han felt anxious. He turned to Chen Fang from the After-sales Department for help after receiving the sales numbers from Tmall. Chen Fang said the past few years have witnessed a rapid increase in sales accompanied by a high return rate. She took 12 products that reported higher sales performance as an example. These products also reported a higher return rate. Although the 7-day No Reason Return policy was attributed to most return, some customers complained about product defects during in-person communications between the After-sales Department and customers. Customers' concern about the quality of children's products may be a result of poor quality control by OEMs. Li Han realized that a high return rate may lead to a loss in gross profit, and even worse, damages to the Company's reputation. He believed that there was an urgent need for the Company to improve communications with its OEMs, but thoughtful consideration is required as to how the Company can strengthen its quality control.

12 款产品的退货率和退货原因见附录 3。**See Appendix 3 for the return rates and reasons for the 12 products.**

在查看退货数据的过程中，李涵发现有个别产品甚至出现了重复退货的情况，即同一个客户在收到退换后的产品后还不满意，二次申请退换货。这让李涵想起了之前会计张英反映的情况：企业存货甚少进行盘点核对，会计人员并不掌握存货的实际数量和品质情况。通过继续深入的走访和调查，李涵发现，仓库保管员对退换货的操作不规范，退回的货物缺乏严格的检验，只是大概看一下品质性能情况，虽然正常品和残次品有不同的仓位，但执行不严格。有时候退换货没有及时入账，物品返修过程中若是缺少零部件，会直接拆卸下其他不良品的零部件进行替换。由于缺乏有效的制度管理，有趣运动对产品返修状态跟踪不到位，也就无法获得商品维修原因、维修耗料耗时等一手数据，有趣运动的设计部就无法对所设计的产品的结构和选料进行反思和改进，与此同时公司也无法对代工方的工艺水平进行追踪衡量。

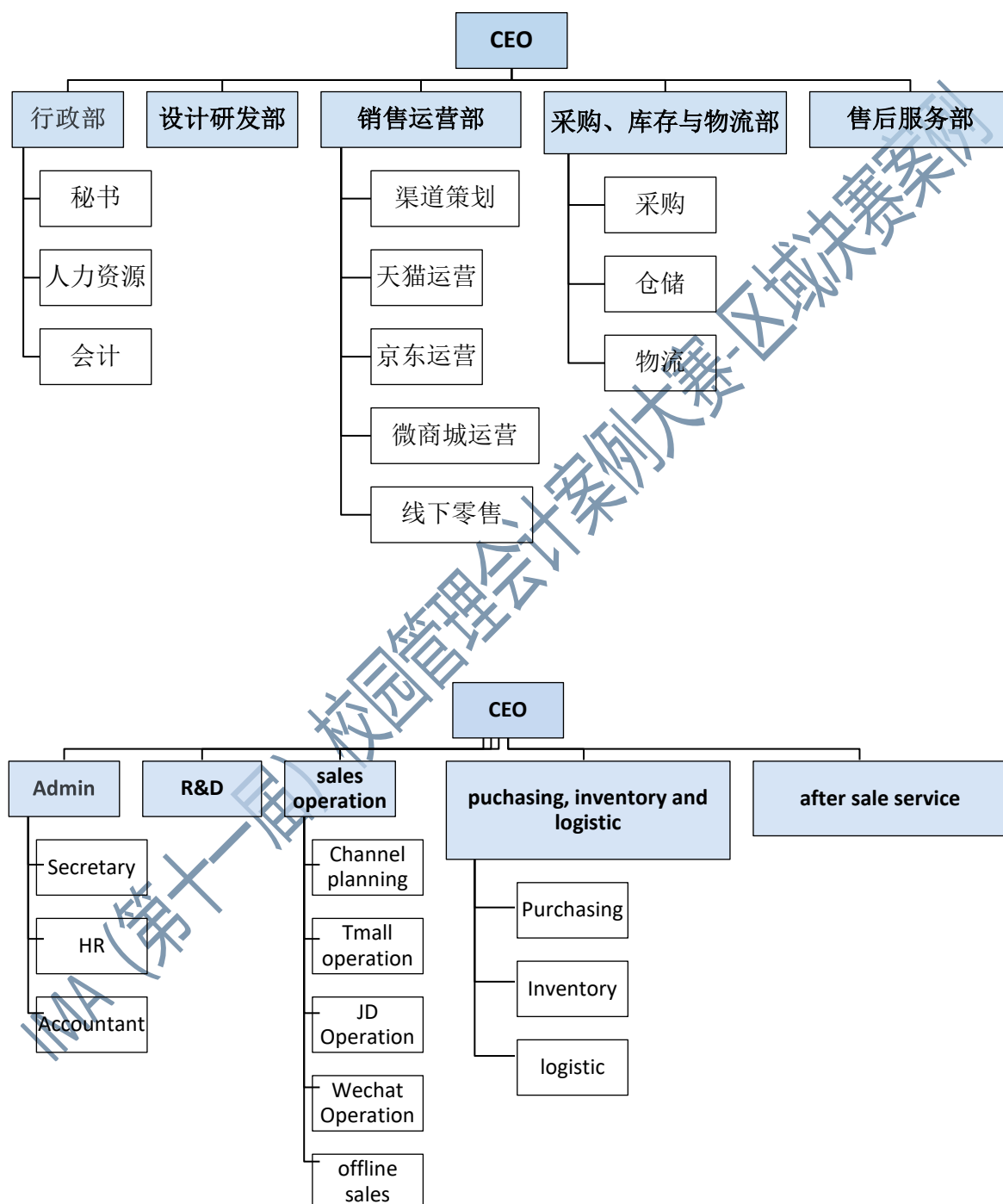
While taking a close look at the returns information, Li Han noticed that repeated returns had even occurred for some products. It means a customer returned the item(s) he or she purchased online twice after receiving the exchanged items. Li Han recalled what Accountant Zhang Ying had said: Stocktaking and reconciliation had been rarely performed for FS' inventory, and accountants had no a clear idea about the actual quantity and quality of the Company's product stock. Further field trips and investigations showed that the Return and Exchange procedures had not been well preformed by the Company's warehouse keeper with laxed inspection on returned products. Besides, the warehouse keeper failed to do a good job in locating normal and defective products in different designated areas in the warehouse. Sometimes, the returns and exchanges were not recorded in books in time; if some parts were missing throughout the return and repair process, those of defective products would be removed for replacement. A lack of effective inventory management had made it difficult for the Company to track the status of repairs and obtain first-hand information, such as the reasons for repairs and exchanges, consumption of materials and time caused by repairs. The Company's Design Department was, thus, unlikely to learn lessons and work to improve the structure design and material selection of the Company's products. Meanwhile, FS had found it difficult to track and assess the technological capabilities of its OEMs.

李涵思考着这些问题，他觉得，库存和质量管理确实非常重要，其重要程度不亚于产品设计和销售，若再不进行完善，将有可能制约企业的发展。您能从专业管理会计人员的角度，分析以下问题，并提出可供选择的方案及理由吗？

Li Han believed it is imperative to have effective inventory and quality management in place. It is equally important with product design and sales. Poor inventory and quality management may cripple the Company's ability for future development. Can you please analyze the following questions and present your solutions and reasons?

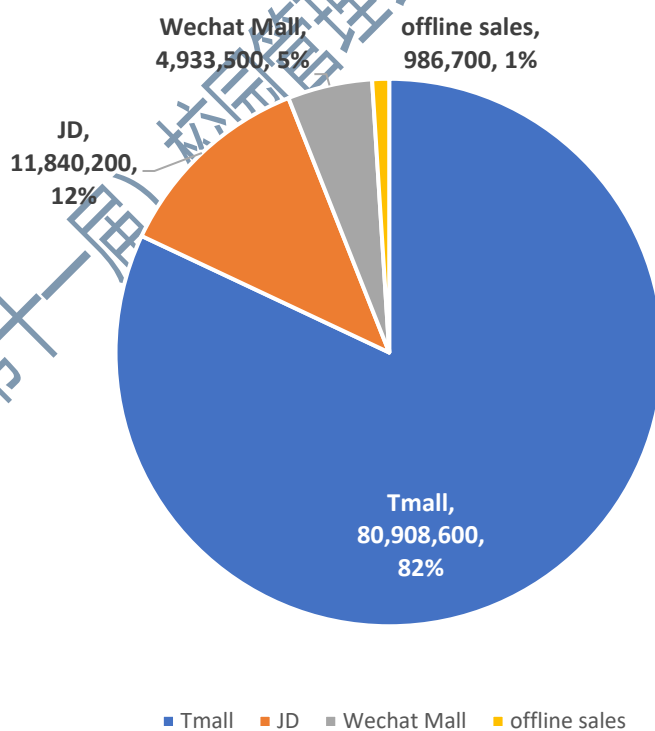
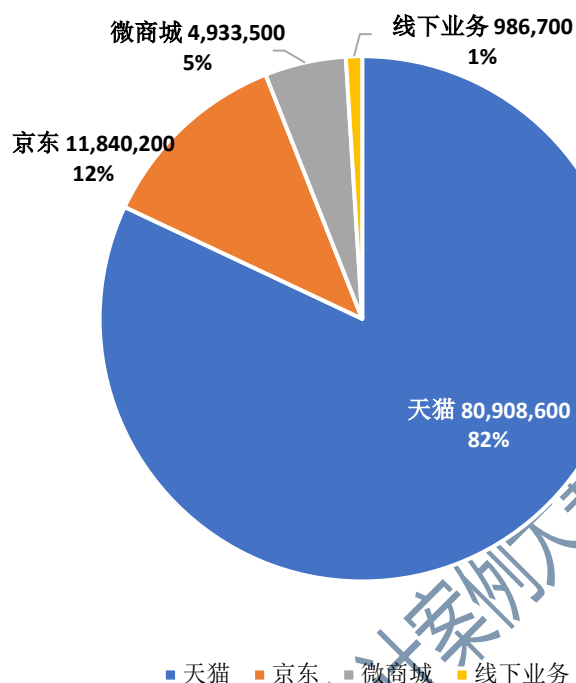
附录 1：有趣运动公司的组织架构

Appendix 1: Organizational Structure of FS



附录 2：2020 年各平台收入（元）

Appendix 2: Revenue from each platform in 2020 (RMB)



附录 3：12 款产品的退货率和退货原因

Appendix 3: Return rate and reason for 12 products

| 产品 Products | 退货率 Return rate | 退货原因占比 Proportion of reasons for return | | | |
|--|--------------------|--|---------------------------------|-----------------|-----------------|
| | | 七天无理由退货 Return in 7 days without any reason | 发货不及时 Delivery is not timely | 品质问题 Quality | 快递原因 Courier |
| AH-001 触觉球 AH-001 tactile ball | 10.20% | 100.00% | | | |
| AH-006 按摩球 AH-006 massage ball | 6.82% | 30.00% | | 60.00% | 10.00% |
| BG-006 平衡曲板 BG-006 balance plate | 7.51% | 90.50% | | 8.67% | 0.83% |
| BJ—平衡木 BJ-balance beam | 5.78% | 100.00% | | | |
| CM-009 软体滚筒 CM-009 software roller | 7.12% | 87.73% | | 12.27% | |
| CR005-18 秋千 CR005-18 swing | 16.07% | 80.00% | 10.00% | 10.00% | |
| CF001-S 滑梯 CF001-S slide | 9.96% | 85.85% | | 14.15% | |
| CU-032 万象组合套装 CU-032 Vientiane Combination Set | 15.00% | 60.00% | 2.00% | 33.00% | 5.00% |
| DP-007 软体攀爬组合 DP-007 soft climbing combination | 5.23% | 98.38% | | 1.08% | 0.54% |
| DK-008 拆卸款大滑梯 DK-008 detachable large slide | 5.93% | 92.73% | 3.50% | 3.77% | |
| DH-007 立体游乐房 DH-007 Three-dimensional play room | 6.70% | 95.20% | | 4.80% | |
| ER-003 多功能攀爬架 ER-003 multifunctional climbing frame | 10.70% | 48.26% | 45.00% | 6.74% | |

案例问题 Questions

问题 1: 根据协调会上大家的发言和李涵调研所了解到的情况, 请您梳理一下有趣运动存货管理存在的主要问题有哪些? 应该如何加强有趣运动的日常存货管理?

(可列明存货管理中的要点, 提出方案与建议, 或者针对问题提出需要完善的相关制度或流程。)

Q1: What do you think are the major problems FS face in inventory management based on explanations made at the coordination meeting and what Li Han has learnt about through field trips and investigations? What should be done to improve FS' inventory management? (You may list the major problems in inventory management with proposed solutions and recommendations or point out systems and processes that you believe need to be improved due to the problems.)

问题 2: 之前, 李涵认为有趣运动既然没有自有生产线, 企业更多地专注于设计和销售, 便对信息管理系统不太在意。经过这一次罚款事件, 他也感受到了信息系统升级的重要性和紧迫性, 准备对有趣运动的信息管理系统进行改造升级。在进行了一些基本了解之后, 他才知道市面上的信息系统服务价格区间很大, 功能区别也很多, 服务提供商需要根据企业的具体需求来提供产品和报价。基于有趣运动的实际情况, 请您分析一下有趣运动对信息系统的功能需求主要有哪些? 您可以调研一下目前有哪些类型系统可以满足企业的需求, 并给企业提供合理的建议。(这个题目允许开放式回答, 只要理由充分, 分析到位, 观点合理即可。)

Q2: Li Han used to believe that given the fact that FS does not have it own production lines, it is natural to focus more on product design and sales and pay less attention to the information management system. The fines imposed have prompted him to be aware of the importance and urgency of upgrading FS' information management system. He did some preliminary work on the information systems on the market. He found that the information systems on the market are diversified in prices and functions and vendors will offer products and quotations tailored to customers' needs. Considering FS' current situation, please analyze the Company's functional needs for the information system? You may conduct a study to find the types of information system that meet FS' needs and make some reasonable recommendations. (Open-ended answers allowed with well-grounded reasons, convincing analysis and sound viewpoints).

区域决赛案例结束

END