

Impact and analysis of electronic invoicing in the primary sector

Impacto y análisis de la facturación electrónica en el sector primario

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Abstract

Electronic invoicing in Mexico is considered under a tax verification scheme, derived by all sales and purchases made, either in a regular period or irregular period, by an economic authority, considering the egresses and also the income. In turn they can be used by buyers and also by sellers, offering the market a good or a service, expressing as a receipt to the authorities, whether federal, state or municipal, also used in internal and external audits. The electronic invoice is a document that verifies the making of a business transaction of a natural person or moral person to a natural or moral person depending on the assumption, and can be digitally or in printed form. This project is carried out in order to have a document that validates the inputs and outputs of goods, for this it is necessary to develop an Accounting-Administrative process, which processes the information and serves for the business management of the entity Granjero Feliz S de R.L de C.V., this process has an alternative that adapts to the rotation of said company which is the Marketing and transformation of pork cuts. The project is developed with the company information, which it has provided, for an accounting period. In this way, the referrals will be properly controlled. It is also important to mention that it can be easy for the authorities to give indications, under the grounds of laws where it obliges users, to use, develop or apply. Those provisions must also be analysed the situation raised which is addressed to the first sector, in this case it is applied to the primary sector, specifically to the primary sector, farmers. The purpose of this research is both to guide and structure the information of a farmer who, for different reasons, is unaware of federal and government provisions to be able to invoice. For the farmer it is very difficult, to understand and understand the tax provisions that challenge him, from the process of developing for obtaining the electronic signature, to the elaboration, issuance and cancellation of the invoice. This research aims to guide and support primary sector individuals, seeing it as an area of opportunity for their better understanding. Also to support you so that you know the administrative facilities from which you have benefit. Considering some of the objectives of this investigation, it is to manage the reality of the farmer's accounting, in accordance with tax procedures and provisions, giving a general diagnosis to the farmer, to contribute to decision-making in the electronic invoicing process. Considering the degree of knowledge of a farmer, he departed from there to provide support and to be able to apply a billing process, and knew the degree involved in this process, considering the obligations to which he is exposed, as part of this regime, of course that many farmers, do not know that they are obliged to invoice for sales made by the sale is a seed considering also in the mistake for the sale of livestock. In particular, the farmer's theme will be touched, through the billing process, thus giving a specific interpretation and analysis to each of the subject. The farmer's location is in a municipality belonging to Valle de Santiago, Gto. Mexico.

Billing, Accounting, Tax, Administration, Accounting Information, Economic Authority

Resumen

La facturación electrónica en México, está considerado bajo un esquema de comprobación fiscal, derivado por todas las ventas y las compras realizadas, ya sea, en un periodo regular o periodo irregular, por un ente económico, considerando los egresos y también los ingresos. A su vez pueden ser utilizadas por los compradores y también por los vendedores, ofreciendo al mercado un bien o un servicio, expresando como un comprobante ante las autoridades, sean federales, estatales o municipales, también utilizados en las auditorías internas como externas. La factura electrónica es un documento que comprueba la realización de una transacción comercial de una persona física o persona moral a una persona física o moral dependiendo sea el supuesto, y puede ser de forma digital o en forma impresa. El presente proyecto se realiza con la finalidad de tener un documento que de valdes a las entradas y salidas de mercancía, para esto es necesario desarrollar un proceso Contable-Administrativo, que procese la información y sirva para la gestión empresarial de la entidad Granjero Feliz S de R.L de C.V., este proceso cuenta con una alternativa que se adapta al giro de dicha empresa el cual es la Comercialización y transformación de cortes de cerdo. El proyecto está desarrollado con la información de la empresa, que ha proporcionado, para un periodo contable. De esta manera se llevará un control de las remisiones adecuadamente. También es importante mencionar, que para las autoridades puede ser fácil dar indicaciones, bajo fundamentos en las leyes donde obliga a usuarios, para usar, desarrollar o aplicar. Dichas disposiciones, también hay que analizar la situación planteada que va dirigida al primer sector, en este supuesto, esta aplicado al sector primario, en específico al sector primario, agricultores. Como finalidad la presente investigación es, tanto orientar como estructurar la información de un agricultor que, por cuestiones diferentes, desconoce las disposiciones federales y gubernamentales para poder facturar. Para el agricultor es muy difícil, entender y comprender las disposiciones fiscales que le impugnan, desde el proceso de desarrollar para la obtención de la firma electrónica, hasta la elaboración, emisión y cancelación de la factura. Esta investigación tiene esta finalidad, en orientar y apoyar a las personas del sector primario, viéndolo como área de oportunidad para su mejor comprensión. También en apoyarlo para que conozca las facilidades administrativas de las que tienes beneficio. Considerando algunos de los objetivos de la presente investigación, consiste en administrar la realidad de la contabilidad del agricultor, de acuerdo a los procedimientos y disposiciones fiscales, dando un diagnóstico general al agricultor, para contribuir a la toma de decisiones en el proceso de la facturación electrónica. Considerando el grado de conocimiento de un agricultor, se partió de ahí para dar apoyo y poder aplicar un proceso de facturación, y conociera el grado que implica este proceso, considerando las obligaciones a las que está expuesto, por formar parte de este régimen, supuesto que muchos agricultores, no tienen del conocimiento que están obligados a facturar por las ventas realizadas por la venta se una semilla considerando también en la equivocación por la venta de ganado. En particular se tocará el tema del agricultor, a través del proceso de facturación, dando así una interpretación y un análisis específico a cada uno del tema. La ubicación del agricultor está en un municipio que pertenece a Valle de Santiago, Gto. México.

Facturación, Contabilidad, Fiscal, Administración, Información Contable, Ente Económicos

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Methodology

This research developed is experimental, quantitative, qualitative and descriptive. It describes the process that leads to a contributor to the primary sector for a farmer. Analytical, exploratory descriptive research was conducted to get a broader picture of the situation in which the taxpayer is billed.

Contribution

Contribution to society, of the development of the article, took the case of a taxpayer who has activities of the primary sector. A billing process consisting of several stages was developed, in order to evaluate the taxpayer's process, consisting of: accounting, integration, development and application. Evaluating the same phases of the process. The purpose of the process is to measure the efficiency of being able to invoice without any problem and minimize the margin of error and identify the areas of opportunity for the farmer, considering, for them it is very difficult to use the technology for the achievement and application of new technological tools, and better to make administrative, accounting and fiscal decisions.

1 Introduction

This project was developed with the purpose of analyzing the correct process for invoicing, considering the important issues that a farmer implies to be able to invoice, considering that he does not have the means or knowledge to be able to develop an invoice, taking from the beginning the generation of an email until the issuance of an invoice. Most of the farmers that are located in the region, have this problem to be able to bill, it is an important derivative issue, where many farmers are implicated, they will go to government offices to carry out the corresponding procedures, it is of such importance to do mention that it is necessary for farmers to rely on a person who is guiding them to carry out these procedures before government agencies. Invoice remittances are documents that are used as evidence in any act of purchase and / or sale of merchandise, said documents consist of what will be delivered as well if it is in a time and form established by both parties (buyer and seller), carrying the Signature of the person who received the merchandise so that the document is valid.

The invoice will be of great help so that the referral can be carried out because if there is no invoice, the referral cannot be made. Through this project, we will seek to comply with our qualification process for the Financial and Tax Engineering career. Libra is a tool that helps in the processes of the company and facilitates various areas to acquire the data that the company carries out. How to prepare an invoice remission will be explained in detail.

The objective of the project is to formulate a correct process to carry out an invoice remission through an administrative accountant, this program helps the farmer to manage his process that has different tools that adapt to the needs that he has and thus check the data found on an invoice.

In particular, the farmer will be discussed throughout the process, thus giving an interpretation and a specific analysis to each of these. At present, the farmer has a not very clear accounting in the billing process, in which he will be supported, in all areas in relation to the subject, currently the address is located in a community, municipality of Valle de Santiago, Guanajuato. Mexico.

2 Theoretical framework

The development of this research, the concepts used in it were analyzed:

2.1 Consultancy

In his first study and analysis he finds:

Billing

Invoice remittances are intended to have documentary evidence in every act of commercial purchase, whose function is to record that the merchandise was delivered in a timely manner and with the agreed conditions, requiring as an indispensable condition the signature of the person receiving the receipt. merchandise to have legal validity. (MX, 2013)

2.2. delivery notes

The Remission Note is a document that is used almost exclusively at the behest of a commercial context to prove or record the delivery of an order.

In order to have effect and validity, it must be yes or yes signed by the recipient of the merchandise, a fact that will certify that the merchandise has been received correctly and in accordance with the agreed conditions. (Ucha, ABC Definition, 2009)

2.3 Electronic billing

The electronic invoice is an instrument through which the SAT seeks to reduce fraud and tax evasion. The constant changes of the treasury generate doubts for taxpayers, especially for those who have just started a business. We leave you a guide with some of the most frequent doubts. The electronic invoice is a digital fiscal receipt in a file that is managed from the computer, and it has the same validity as the invoice from an authorized printer. The invoice serves to verify the completion of commercial transactions between the parties involved, buyer and seller, according to the specifications established in the invoice. For the invoice to be officially valid for tax purposes, it must contain requirements established by the SAT. (Tax S. d., 2018).

The electronic invoice is a form of invoice in which paper is not used as a support to demonstrate its authenticity, it differs from the paper invoice by the form of computer management and the sending through a communication system that together allow guaranteeing authenticity and the integrity of the electronic document. (Invoice easily, s.f.)

An invoice is a document that guarantees the purchase and sale of a good or the loan of a service, and beyond protecting those involved attesting that the transaction was carried out and allowing the taxpayer to verify their income and expenses, It is a key document in the tax return since through it the SAT can reimburse the corresponding taxes to taxpayers. (Gosocket, 2017). Tax laws establish the obligation to issue tax receipts for the acts or activities carried out, for the income received or for the withholdings of contributions made, taxpayers must issue them through digital documents through the Internet page of the Service of Tax administration. People who acquire goods, enjoy their use or temporary enjoyment, receive services or those from whom contributions have been withheld must request the respective digital tax receipt online. (Tax S. d., 2020)

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2.4 Law of the Fiscal Code of the Federation

Article 29 Issuance of tax receipts.

When tax laws establish the obligation to issue tax receipts for the acts or activities they carry out, for the income received or for the withholding of contributions they make, taxpayers must issue them through digital documents through the Service's website. of Tax Administration. People who acquire goods, enjoy their use or temporary enjoyment, receive services or those from whom contributions have been withheld, must request the respective digital tax receipt online.

2.5 Requirements for Tax Receipts

Article 29-A Requirements for tax receipts I. The key of the federal taxpayer registry of the person issuing them and the tax regime in which they are taxed according to the Income Tax Law. In the case of taxpayers who have more than one premises or establishment, the address of the premises or establishment in which the tax receipts are issued must be indicated. II. The folio number and the digital stamp of the Tax Administration Service, referred to in section IV, paragraphs b) and c) of article 29 of this Code, as well as the digital stamp of the taxpayer issuing it. III. The place and date of issue IV. The federal taxpayer registry key of the person to whom it is issued.

2.6 CFDI generation

For the purposes of article 29, first and second paragraphs of the CFF, the CFDI generated by the taxpayers and subsequently sent to a CFDI certification provider, for validation, assignment of the folio and incorporation of the digital seal of the SAT granted for that purpose. (certification), must comply with the technical specifications provided in items IA Taxpayers who make use of item III.D "Use of the envelope facility <Addenda>" of Annex 20.

In case the taxpayer needs to incorporate an addenda to the CFDI, they must be integrated in accordance with the provisions of the aforementioned item once the SAT, or the CFDI certification provider, has validated the voucher and has issued the corresponding folio.

2.7 Complements to incorporate tax information in CFDI

For the purposes of article 29, second paragraph, section VI of the CFF, the SAT will publish on its portal the complements that allow taxpayers of specific sectors or activities to incorporate tax requirements in the CFDI they issue. The supplements that the SAT publishes on its portal will be mandatory for the taxpayers that apply to them, after thirty calendar days, counted from their publication on the aforementioned portal, except when there is any facility or provision that establishes a different period or release them from their use.

3 Argumentation

Farmers have problems in electronic invoicing, with most suppliers, this is why the generation of referrals will be implemented, in order to verify the invoice data so that it does not have errors of any kind and the supplier does not charge too many and the company does not have any problem with the tax authority.

Invoice remittances are intended to have documentary evidence in every act of commercial purchase, whose function is to record that the merchandise was delivered in a timely manner and with the agreed conditions, requiring as an indispensable condition the signature of the person receiving the receipt. merchandise to have legal validity. (MX, 2013) Type of document that is used when there is a purchasing relationship between two parties, and it is extended to the time when one of the parties delivers items or products to the other. (Porporatto, 2015)

4. Justification

In the billing process, several errors are detected in some invoices that are delivered to the company from different suppliers, which is why the invoice remissions are carried out, they are compared with the entry and exit records that are kept within the agricultural company, so the information contained in the invoice can be verified, and if its content is adequate, the corresponding administrative process is carried out, otherwise the company can contact the supplier to cancel the invoice and make the modifications with the correct data. This is done in order to have proof that the merchandise was delivered properly both in time and in form and thus validate the delivery with the signature of the buyer of the merchandise.

5. Literary review

The electronic invoice is a form of invoice in which paper is not used as a support to demonstrate its authenticity, it differs from the paper invoice by the form of computer management and the sending through a communication system that together allow guaranteeing authenticity and the integrity of the electronic document. (Invoice easily, s.f.)

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6. Methodology

The present investigation developed is of type of investigation, quantitative, qualitative, descriptive and experimental. In the present, the process carried out by the moral person with preponderant activity as a farmer is described.

An exploratory analytical investigation was carried out to have a broader vision of the situation in which the billing process is managed, and organization of the same.

In the first exploratory study, the qualitative method was used with the support of the observation technique, mainly the taxpayer, who is active in the sale of grains and seeds with the general public in Valle de Santiago, Gto. Collecting useful information in accounting and tax aspects, consists of ordering the information of the invoices issued, where all the daily sales of the establishment are recorded. And later, the model to be followed will be defined and the variability of the techniques in the analysis in obtaining the results in the corresponding period will be analyzed.

6.1 Objective

- Develop a fiscal accounting process, to carry out a data verification on the invoices issued by the suppliers.
- Structure an administrative process for each of the invoices that come in from different providers.

6.2 Object of study

The object of study is, the taxpayer has activities with the general public in a municipality, in the city of Valle de Santiago, Gto.

The object of the study is to know the causes involved to develop a correct process for the invoicing of the primary sector that is affected by questions of accounting and tax knowledge, and thus be able to provide them with correct guidance.

6.3 Instruments

For the development of this project, the information, the study, the case was applied to a farmer who is active in the primary sector with the general public. The farmer's need consists of four stages, with the need to evaluate the taxpayer's accounting-administrative process, which consists of: organization, integration, development and application. Evaluating the same phases of the administrative and accounting process.

- a. For the Organization stage: It is aimed at organizing all the farmer's accounting, considering the income that is derived from a period consisting of a few months of study, every day of the month.

- b. In the Integration stage: All income received in an irregular accounting year, the income received by the farmer, are considered. In this case of regime, it is necessary to keep a control per week and carry out a concentrate per month, where all the information related to income is recorded, but if it is necessary to classify them, according to their type of origin derived from the activity, carried out as mentioned, and thus be recorded, considering that it is necessary to keep a journal book.
- c. In the Development stage: Once the Organization and Integration stage has been passed, a table is developed in Excel where all the income is shown and then the calculation of the tax to be found; considering only income. For this, another table is also developed where the expenditures of the constitutes were recorded.

Considering the items to be had.

- d. In the last stage called application, it is where you have the results obtained after having applied the corresponding procedure in compliance with the rules, when calculating, for example, you get the total income and expenses.

6. Results

The development of the present investigation carried out. An administrative and fiscal accounting process was structured, the farmer kept his informal accounting where there was an incorrect procedure, the billing process was incoherent, reaching the point of not knowing how to bill, there was no order in the billing process, the expenses and expenses applied and consequently poor administration, planning, organization and control of the resources generated. The purpose of the study and analysis of the article, is also to give support, social work in accounting and fiscal, for a correct development to be able to bill.

Considering the success of the project proposed to the farmer, it was positive and very successful, since it was notably improved starting from the accounting-administrative process, having an impact, since the farmer could better understand the procedure, since unfortunately, he lacks knowledge To understand the accounting and the fiscal, the project also had an impact on the farmer to understand the fiscal laws, which was the intention of the development of the silver project.

7. Activity

The information presented is a fiscal accounting process, which has the need to cover all those areas of opportunity of a taxpayer with a predominant activity as a farmer in the first sector, among other things, it is nothing more than the capture of the information collected during a regular period and irregular due to its activity. The data of the information that you want to obtain must be recorded, being the correct one to develop the procedure to develop the report.

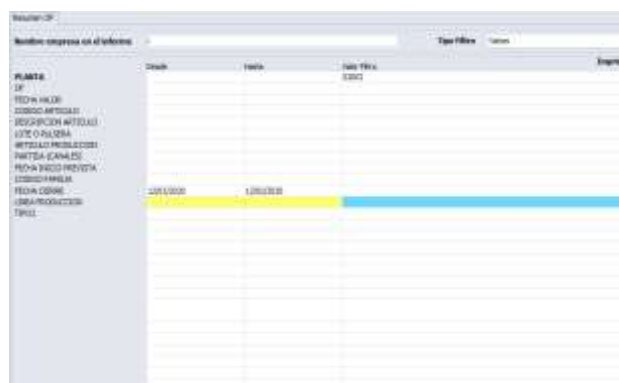


Figure 1 Query information that is required

The required information is presented in a format, showing information such as the concept of activity, quantity and cost in the process that was carried out, the type of consumption or input, if the packaging material, indirect expenses, finished products, labor.



Figure 2 Detailed information report of the process

The information is saved in a file according to the location and name that is required to be put at the end of this, you must press the button.

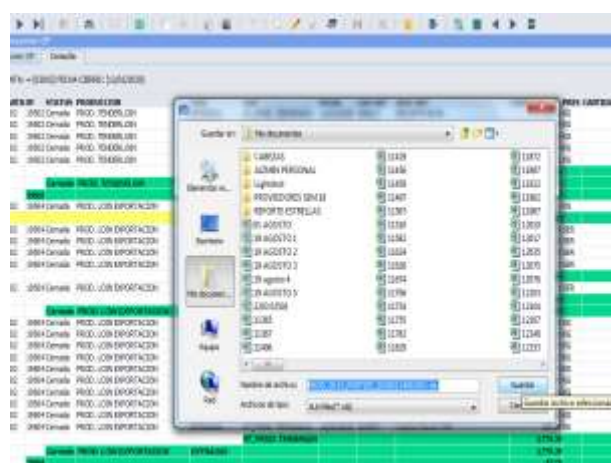


Figure 3 Information report

It is necessary to eliminate unnecessary information and generate the report with the correct information that is required.

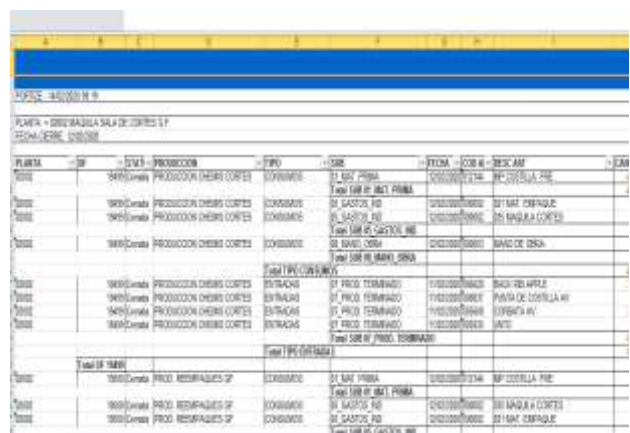


Figure 4 Report in Excel

It is necessary to eliminate some columns and only leave the columns that contain the number, the status, the production that is the process that was carried out, the date on which the activity was carried out, the article code, the description of the article as it is material of packaging, maquila cuts, among others, the amounts that were used for the process as well as their cost, three more columns were added to be filled with the preparation of the referral, such as the amount of the invoice, the difference between the amount of the invoice and the report, the invoice number, formatting and accommodating the information is how the report is completed.

Figure 5 Information needed for the report

The information that was requested from the system will be developed on the data corresponding to this Freight report, here the freight number, date of this, freight concept, place where the article code was directed, name of the client, etc. this information is only from the warehouses specified above.

Figure 6 System data to download the Freight report

The file is downloaded in Excel, and only some extra columns are added with information from a report from the person in charge of transport that has the rectification of where the freight left and in what type of transport and then they are filled with more information of supplier invoices.

Figure 7 Final Freight Report with correct information

The report appears as follows with the corresponding information such as date, folio, supplier, line, number of pigs, sale and purchase prices, the quality of the pigs, the profit they will generate.

Figure 8 Pigs report information

The information is specified as is the format in which you want to download the report, it is a format in Excel.

Figure 9 Type of format and version of Excel for the report

Next, the Excel shows how the report is downloaded and the information that is developed.

Figure 10 Pig Report in Excel

With the report that is obtained a more detailed format is made and unnecessary data is eliminated and more columns are added in which the invoice information is added later to make a referral.

Figure 10 Finished pig report format

Figure 35 Pigs report format

When starting to make a referral, you must wait for the provider to send an invoice according to the information, different codes are used when registering the referral correctly. This is the invoice of a supplier complying with tax provisions.

Figure 11 Supplier invoice

8. Discussion

Derived from the research carried out, the results obtained from this project, to the taxpayer belonging to the scheme of the first agricultural and livestock sector. You can analyze the development of a procedure for the billing process, where a process is shown, the taxpayer is identified with administrative facilities, but if you have to carry out a correct process for billing. to give a punctual and timely follow-up to compliance, in the presentation or process carried out, which is already one of the tax obligations. The billing process applied to this sector requires dedication, for the best development and avoid any errors, and it is necessary to consider the following:

1. An analysis of the obligations of the taxpayer who is as a farmer and rancher is made, the income is structured in a period, with active periodic tax obligations and localized address, and its registration in the RFC register, according to the type of surveillance to be executed.
2. It is verified if the taxpayer, if he complies with the provisions of the NIF and the regime to be able to invoice, has omissions in the presentation of his obligations.
3. A discussion can be generated if it is necessary to apply an accounting-fiscal process, in this way to the taxpayer, who has few obligations, but derived from the approach, it is necessary to identify the origin of the resources and in turn make a correct decision , in an applied period:
 - For the sale of a good.
 - For the provision of a service
 - For the purchase of a good
 - For the acquisition of a service.

9 Proposals

Part of the research developed, a proposal is made to the federal and state authorities. The taxpayers who are part of the first sector, in this area, we identify the farmers and ranchers who are what predominate.

It was possible to identify these people where the need to hire the services of an accountant for compliance, development of his obligations.

The situation raised in the present investigation is:

As a first section:

All those farmers and ranchers, develop activities under this scheme, in this economic sector, it is necessary to have a good administration of economic resources, and administrative facilities continue to exist.

As a second section:

The facility and / or scope granted by the authorities for the development of different activities and obligations. The presentation of reliable information.

As a third section:

Hiring a third person to develop an accounting, the acquisition of software for the billing process, the cost of paying an accountant's fees.

10 Results

When developing this procedure within the company it is of utmost importance, both for the farmer-rancher and for the project, it helps to rectify the information of the invoice with the processes that are carried out within the company in its different areas, by generating a remission of each invoice that comes to the company from the different suppliers helps to verify the collection amounts, as well as the correct tax calculation. Comply with the specifications established by law, in addition each of these invoices have a period of one month for payment with this referral, the accounts payable area can schedule the settlement of this invoice through proposals that adapt to the Company expenses and income that it has from sales, so priority will be given to invoices that will already expire and must be settled immediately, that is why this process of referrals of invoices is of the utmost importance, it also helps in the detection of invoices erroneous by the supplier and thus can be canceled as soon as possible by it, and also help the debts of the company are taken into account in the shortest possible time so that it takes them into account so that they are settled on time and Likewise, so that no interest is generated by the supplier for not carrying out the settlement of each invoice in the agreed time and manner.

Carrying out projects of this type helps the company to have greater productivity and accuracy of the information that different suppliers issue in their invoices for the services offered by the company and that it keeps an adequate control of the expenses that the company makes every day with day within its facilities and thus to be able to verify in which its income is invested to have a weekly report of all the expenses that are made with the different suppliers and to be able to analyze in more detail the financial situation of the company according to its expenses and accounts for pay each provider.

11 Conclusions

It can be concluded that the referrals of invoices were of much help for the farmer - rancher named like this: company Granjero Feliz S. de RL de CV, because these referrals serve to reach an agreement with the other party and thus verify the data and the amounts and give validity to the act that was carried out.

A program run by the company was used, which collects all the data and activities that are carried out within the entity, it is very easy to use and practical for the activities of the company. A great deal of learning was made in the preparation of the referrals since the project was not difficult, it does not take much time to apply and use it, the only thing that had to be seen was if the data was correct and to see well the codes that are carried out cape.

The company has many suppliers from different places and each one contained its code and verifying which one is for each referral was the most complicated thing to do within the referral. The elaboration of this project served the company because many purchases are made and sometimes there was no proof of the purchases made, and the valid remissions, since it contains the signatures of the suppliers and the company.

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