

GUILIN TOURISM UNIVERSITY · 桂林旅游学院

LESSON 8

Where the money goes in a cross-border order

订单成本与交付 · 七项成本 · GMV 与利润 · 履约方式 · 售后预留

Textbook §1.6, §1.7, §2.2.5 · a 90-minute bilingual lesson

90 minutes

一课时

English first, Chinese support

英文在前 · 中文在后

§1.6–1.7 · §2.2.5

教材小节

2026 – 2027 Semester 1

2026—2027 学年第一学期

Course · 跨境电商概论 Cross-border Ecommerce

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“Free shipping is never free. The buyer sees one price; the seller sees two freight lines and a duty.”

一句话先记住：包邮从不免费——买家看到一个价格，卖家看见两条运费和一条关税。

15^{min}

Warm-up: the 15-dollar order

案例开场：15 美元订单

A seller subtracts one cost. Where is the rest?

30^{min}

The seven-line ledger

七行账本

Each line, who controls it, and what moves it.

25^{min}

Words, delivery, after-sales

词汇 · 交付 · 售后

GMV vs revenue vs profit; three fulfilment ways.

20^{min}

Task and close

课堂任务与收束

Rebuild the ledger under three scenarios.

Every stage returns to one question: which line in the ledger does this decision move, and by how much?

四个环节回到同一个问题：这个决策移动账本中的哪一项，移动多少？

01

List the seven cost lines of a cross-border B2C order and find the largest block.

列出一笔跨境 B2C 订单的七项成本，并找出最大成本块。

02

Separate GMV, revenue and profit, and explain why the three cannot be swapped.

区分 GMV、收入与利润，说明三者为何不能互换。

03

Choose between small parcel, consolidated line and overseas warehouse for a given product.

针对给定产品在小包、专线与海外仓之间选择。

04

Explain why a cross-border return is expensive, and weigh prevention against remedy.

解释跨境退货为何昂贵，并评价预防与补救。

Each objective maps to §1.6, §1.7 or §2.2.5 and to one line of the teaching ledger.

BEFORE THIS LESSON · 前置知识 (第 5、7 课)

- The three routes to market and how a seller reaches a buyer (Lesson 5).
商品进入市场的三条路径与卖家如何触达买家 (第 5 课)。
- The order as a six-step flow with goods, money and info moving apart (Lesson 7).
订单是六步流程, 货、钱与信息分开移动 (第 7 课)。
- You know the route and the flow. Lesson 8 prices them.
你已知道路径与流程; 第 8 课给它们算价。

A route is a choice; a ledger is what that choice costs.

WHAT THIS LESSON DOES · 本课作用

- Give the order a price tag: where the money goes, line by line.
给订单算账: 钱花在哪里, 逐项列出。
 - Separate three words that are used as if they were the same.
分开三个被混用的词: GMV、收入、利润。
 - Treat delivery and after-sales as designed costs, not surprises.
把交付与售后当作预先设计的成本, 而不是意外。
- §1.6 lists the advantages; this lesson prices them.

Lessons 5 and 7 mapped the route and the flow. Lesson 8 asks what each of them costs per order.

第 5、7 课画出路径与流程; 第 8 课问每笔订单各花多少。

WHAT THE SELLER THINKS

$$15.00 - 4.50 = 10.50$$

Free-shipping order · phone stand

Goods cost 4.50, price 15.00, so every order earns 10.50.

6**被漏掉的成本项**

cost lines missing

15.00**七项全部计入后的合计**

the full ledger total

0.26**每单真正剩下**

left per order

The ledger still holds marketing, two freight lines, commission, duties and an after-sales reserve.

账本上还有营销、两条运费、佣金、关税与售后预留。

Seven lines add to 15.00. Where did the 10.50 go, and is the order a profit or a loss?

This lesson builds the full ledger first, then tests it under three scenarios.

本课先建完整账本，再用三种情景检验它。

KEY POINTS · 学习重点

- Cost structure explains the price: marketing plus logistics can exceed the goods.
成本结构解释价格：营销加物流可能超过商品成本。
- GMV is not revenue and revenue is not profit; the three answer different questions.
GMV 不是收入，收入不是利润；三者回答不同问题。
- Fulfilment trades speed, cost and inventory risk; after-sales is a designed cost.
交付方式在速度、成本与库存风险之间权衡；售后是预先设计的成本。

COMMON DIFFICULTIES · 可能的难点

- Using price minus goods cost as the profit.
用售价减商品成本当作利润。
- Treating platform GMV as seller revenue.
把平台 GMV 当成卖家收入。
- Assuming the overseas warehouse is cheaper; it must earn back its cost.
误以为海外仓更便宜；它必须靠转化或时效赚回成本。

THE ONE-LINE RULE

Build the ledger line by line, then ask which line can move.

Advantage 优势 优势	What pays for it 代价 代价	Ledger line 账本科目 账本科目
Convenience 便利	Door delivery and service 送货上门与客服	Last-mile, after-sales 尾程 · 售后
Wider range 品类更广	Inventory must be held 需要持有库存	Goods and packing 商品与包装
Low start-up cost 启动成本低	Platform fees and rules replace rent 平台费与规则代替租金	Commission, payment 佣金 · 支付
International reach 国际触达	Cross-border transport and customs 跨境运输与清关	First-leg, duties 头程 · 关税
Easy remarketing 易再营销	Ad budget to be seen again 需要广告预算才能被再次看见	Marketing 营销获客

Each advantage is real, and each one is paid for on a different line of the ledger.

每项优势都真实，但各自在不同的成本行上付费。

The ledger does not cancel the advantage; it is the price of having it.

账本不否定优势；它只是告诉你拥有这项优势要付多少钱。

Seven lines that make the price

构成价格的七项成本

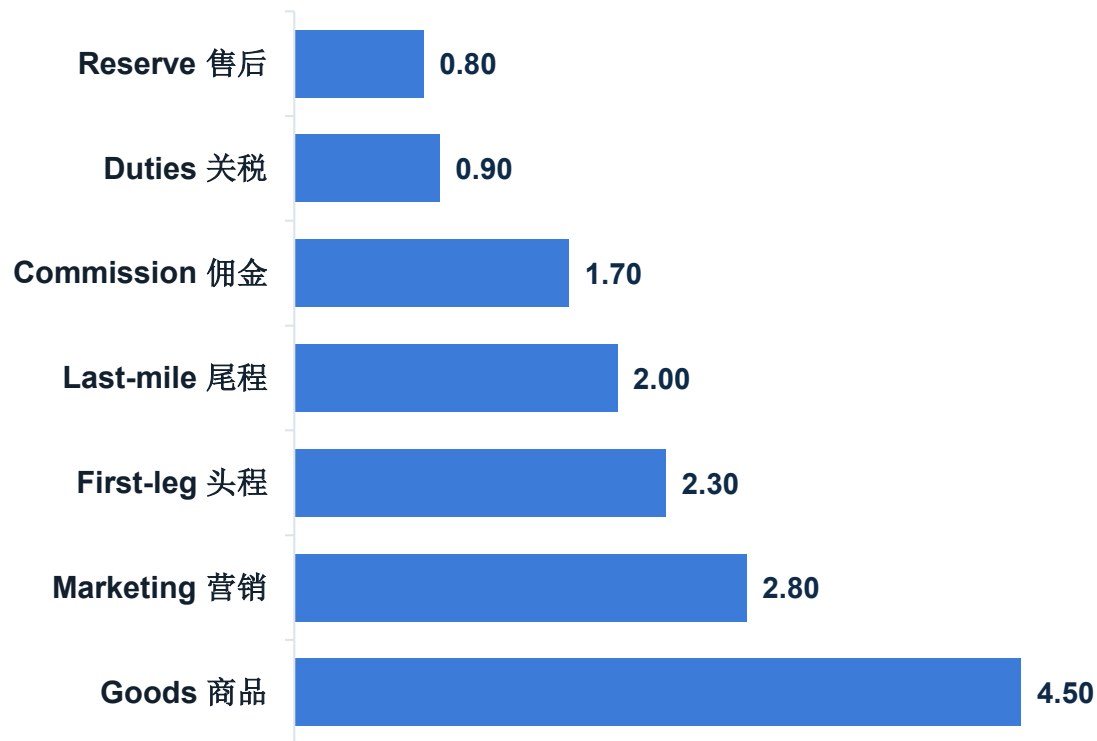
Cost line 成本项 成本项	Per order 每单 每单	% of price 占售价 占售价	Who controls it 由谁控制 由谁控制	Which decision moves it 可 用什么决策降低 可用什么决策降低
Goods & packing 商品与包装	\$4.50 4.50 美元	30% 30%	Purchasing 采购	Negotiate and bundle 议价与组合
Marketing 营销获客	\$2.80 2.80 美元	19% 19%	Advertising 广告投放	Better targeting 更准的定向
First-leg freight 头程物流	\$2.30 2.30 美元	15% 15%	Consolidation 集拼集单	Consolidate loads 拼柜运输
Last-mile delivery 尾程配送	\$2.00 2.00 美元	13% 13%	Local delivery 本地配送	Zone and carrier mix 分区与承运商组合
Commission & payment 佣金与支付	\$1.70 1.70 美元	11% 11%	Platform choice 平台选择	Channel mix 渠道组合
Duties & customs 关税与清关	\$0.90 0.90 美元	6% 6%	Customs planning 清关规划	Correct classification 正确归类
After-sales reserve 售后预留	\$0.80 0.80 美元	5% 5%	Product quality 产品质量	Clear pages and QC 清晰页面与质检
TOTAL 合计	\$15.00 15.00 美元	100% 100%	The seller 卖家	Every line, in order 逐项建账再检验

Marketing plus logistics is 7.10, about 1.6 times the goods cost of 4.50.

营销加物流为 7.10 美元，约为商品成本 4.50 的 1.6 倍。

One 15-dollar order, seven blocks

一笔 15 美元订单的模拟成本拆分



HOW TO READ THIS CHART · 怎样读这张图

- Read each bar as US dollars per order; brackets show share of the 15.00 price.
每根柱读成每单美元数；括号为占 15 美元售价的比例。
- Goods is the largest single line, but marketing plus first-leg plus last-mile exceeds it.
商品是最大单项，但营销加头程加尾程超过它。
- This is a teaching simulation showing structure, not a real seller ledger.
图为教学模拟，展示结构，不是真实卖家成本。

The two freight lines and the duty are invisible to the buyer and real to the seller.

两条运费与一条关税：买家看不见，卖家必须付。

Cost is not price

成本不等于价格

Price contains profit and risk; cost only records what went out.
价格包含利润与风险；成本只记录花出去的部分。

Variable cost

变动成本

Grows with every order: goods, freight, commission, payment.
随每单增长：商品、运费、佣金、支付费。

Fixed cost

固定成本

Incurred monthly whatever happens: tools, rent, staff time.
每月照旧发生：工具、租金、人力时间。

Reserve (accrual)

预提

Estimated before it happens; reviewed against actual later.
发生之前先估计；事后与实际对照复核。

Categories differ by market and product; simulated figures show magnitude, not real quotes.

类别因市场与产品而异；模拟数字只表示量级，不是真实报价。

EXAMPLE 1

What the buyer sees

买家看到的

One number: 15.00

一个数字: 15.00

No separate freight line.

看不到单独的运费行。

What the seller pays

卖家付出的

First-leg 2.30 + last-mile

~~2.00~~ 头程 2.30 + 尾程 2.00

Two freight lines, one duty.

两条运费，外加一条关税。

So the truth is

所以事实是

Logistics 4.30 = 29% of

price 物流 4.30，占售价 29%

Free shipping was never free.

包邮从来不是免费的。

Free shipping only means the buyer cannot see a separate line; it does not mean the cost disappeared.

包邮只是顾客看不到单独一行，不是成本消失。

A price that covers the goods but not the delivery loses money on every order.

Pricing must start from the full ledger, not from the goods cost alone.

定价必须从完整账本出发，而不是从商品成本出发。

GMV

成交总额

Gross value of orders on the platform, including cancelled and returned ones.

平台成交总额，包含取消与退货的订单。

It measures Activity

它衡量活动量

Whose GMV, and does it include returns?

是谁的 GMV？是否含退货？

Revenue

收入

Sales the seller confirms, or the service fee a platform earns.

卖家确认的销售额，或平台赚取的服务费。

It measures Own sales

它衡量企业自身销售

Net of discounts and cancellations.

扣除折扣与取消之后。

Profit

利润

What remains after every cost, including the reserve.

扣除全部成本（含预提）之后剩下的部分。

It measures What is left

它衡量剩下多少

Revenue minus all costs, not cash.

收入减全部成本，不等于现金。

A platform can report record GMV while its sellers earn thin margins; a seller can report revenue and still lose money.

平台可以报告创纪录 GMV，而卖家只赚薄利；卖家可以报告收入却在亏损。

ASK FIRST · 先问

- Whose number is it — the platform, the seller, or the market?
这是谁的？平台、卖家还是市场？
 - What is the calibre — orders, sales, or paid and kept?
什么口径？订单、销售额，还是已付并留存？
 - Does it include cancellations and returns?
是否包含取消与退货？
- Missing any one label, do not use the number for a decision.

THREE THINGS THAT ARE NOT EQUAL · 三个不等号

- Platform GMV is not seller revenue; it counts cancelled and returned orders.
平台 GMV 不是卖家收入；它计入取消与退货。
- Seller revenue is not profit; every cost still has to be paid.
卖家收入不是利润；全部成本仍要付出。
- Profit is not cash; deposits, terms and settlement windows separate them.
利润不是现金；定金、账期与结算窗口把它们分开。

Platforms and companies define these words differently; always state the source and the calibre when you cite them.

平台与公司对这些词的定义不同；引用时必须说明来源与口径。

WAY 1**Postal / commercial parcel**

邮政或商业小包

Slow and cheap; one piece at a time.
慢但便宜，逐件发运。

Speed 速度 **Low 低**

Inventory risk 库存风险 **Low 低**

Best for Long tail and testing

适合长尾商品与测试

WAY 2**Consolidated line**

专线拼柜

Fixed route, loads gathered, mid-range.
固定路线集单，居中。

Speed 速度 **Medium 中**

Inventory risk 库存风险 **Medium 中**

Best for Predictable mid volume

适合可预测的中等单量

WAY 3**Overseas warehouse / FBA**

海外仓或 FBA

Stock ahead, local dispatch; fast.
前置库存、本地发货，快。

Speed 速度 **High 高**

Inventory risk 库存风险 **High 高**

Best for Proven, steady sellers

适合验证过的稳定爆款

Ways can be combined: test with small parcel, then move the winners into an overseas warehouse.

方式可组合：先用小包测试，再把赢家移入海外仓。

海外仓：贵出的 0.30 美元

Small parcel

逐件小包

First-leg 2.30

头程 2.30

Last-mile 2.00

尾程 2.00

TOTAL 4.30

合计 4.30

Overseas warehouse

海外仓 / FBA

First-leg + storage 3.40

头程加仓储 3.40

Last-mile 1.20

本地尾程 1.20

TOTAL 4.60

合计 4.60

BREAK-EVEN · 打平点 **$0.30 \div 15.00 = 2\%$ conversion uplift needed**

若转化提升超过 2%，15 美元价格下可覆盖 0.30 美元；低于 2%，在计入库存风险前就已亏。

Fast is not the same as profitable: the warehouse must earn the 0.30 back through speed, conversion or repeat buying.

快不等于赚钱：海外仓必须靠时效、转化或复购赚回这 0.30 美元。

同样 4% 退货率，两种产品

EXAMPLE 2

Low-value product

低值商品

4%

return rate 退货率

\$8 per return

每单退货 8 美元

0.32

0.32 美元/单

High-value product

高值商品

4%

return rate 退货率

\$40 per return

每单退货 40 美元

1.60

1.60 美元/单

The rate is the same; the reserve is not. Reserve depends on product value, not only on the percentage.

比例相同，准备金不同：售后预留取决于货值，不只是比例。

A percentage alone never tells you the money. Always multiply by the cost of one return.

A 4% rate on a cheap item costs 0.32 per order; the same rate on a costly item costs 1.60.

4% 在低值商品上每单 0.32 美元；同一比例在高值商品上每单 1.60 美元。

Returns
退货**0.32** /order

4% × \$8 每单退货成本

Disputes
纠纷**0.225** /order

1.5% × \$15 每单纠纷成本

Actual total
实际合计**0.545** /order

低于 0.80 的预留

Left per order
每单剩下**0.26** /order

3000 单约 765 美元/月

THE ASSUMPTIONS · 假设

- Return rate 4%, cost 8 per return → 0.32.
退货率 4%，每单退货成本 8 美元。
- Dispute rate 1.5%, cost 15 per dispute → 0.225.
纠纷率 1.5%，每单纠纷 15 美元。
- Fixed costs are not counted in this drill.
本练习不计固定成本。

WHY THE ORDER ONLY BREAKS EVEN · 为何只是打平

- The 0.80 reserve is already inside the 15.00.
0.80 预留已计入 15.00 之内。
- Actual after-sales replaces it; it is not a second deduction.
实际售后是替换它，不是再扣一次。
- If real returns exceed the reserve, the profit disappears.
若实际退货超过预留，利润就消失。

The reserve is an estimate made before the event; actual after-sales is what later replaces it.

预留是事前估计；实际售后是事后替换它的真实数字。

PREVENTION · 预防

Cheaper than any return

- A clear size chart in local units and width notes.
本地单位的清晰尺码表，并标明宽度。
- Real photos in daylight, not studio-only images.
日光实拍图，而不只是棚拍图。
- Quality checks before packing.
装箱前的质检。
- Honest delivery windows instead of best-case promises.
诚实的时效区间，而非最好情况的承诺。

REMEDY · 补救

Expensive, and never free

- A local return point needs volume to be viable.
本地退货点需要量才可行。
- Refund-only policy can be abused and must be monitored.
仅退款可能被滥用，必须监控。
- International reverse logistics is slow and costly.
国际逆向物流慢且昂贵。
- The seller often cannot inspect the returned item.
卖家往往无法检查退回的商品。

Refund-only is a remedy, not prevention; a size chart and real photos are prevention.

仅退款是补救，不是预防；清晰尺码表与实拍图才是预防。

BACKGROUND · 背景

3,000 orders / month

Shenzhen seller · phone stand

Price 15.00, free shipping

- A teaching cost exercise, not a real transaction.
教学虚构成本练习，不对应真实交易。
- The seller thinks goods cost 4.50, so profit is 4.50.
卖家认为商品成本 4.50，所以每单赚 4.50。

The question: does this order make money,
and which change breaks it?

THE LEDGER AND THE ASSUMPTIONS · 账本与假设

Line 科目 科目	Amount 金额 金额	Share 占比 占比
Goods & packing 商品与包装	4.50 4.50	30% 30%
Marketing 营销获客	2.80 2.80	19% 19%
First-leg 头程物流	2.30 2.30	15% 15%
Last-mile 尾程配送	2.00 2.00	13% 13%
Commission 佣金支付	1.70 1.70	11% 11%
Duties 关税清关	0.90 0.90	6% 6%
Reserve 售后预留	0.80 0.80	5% 5%

Assumptions: return rate 4% at 8 per return; dispute rate 1.5% at 15; fixed costs excluded.

Scenario 情景 情景	Ledger 账本 账本	Per order 每单 每单	Per month 每月 每月	What it proves 说明什么 说明什么
Base case 基准	Seven lines = 15.00 七项合计 15.00	+0.26 +0.26	≈ 765 约 765 美元	Thin but positive 薄但为正
Marketing +1.00 营销涨 1.00	Marketing → 3.80 营销升至 3.80	-0.74 -0.74	loss 亏损	One line flips it 一项成本翻转盈亏
Overseas warehouse 改用海外仓	4.30 → 4.60 4.30 升至 4.60	-0.30 -0.30	needs +2% 需 +2% 转化	Not cheaper by default 不自动更便宜

READ IT THIS WAY · 这样读

- Before real after-sales arrives the order only breaks even, because the reserve is already a cost.
在真实售后发生前，订单刚好打平，因为预留已计入成本。
- Actual after-sales is 0.545 against a 0.80 reserve, leaving about 0.26 per order.
实际售后 0.545 低于 0.80 预留，每单剩约 0.26 美元。
- Margins this thin mean one cost line decides profit or loss.
利润薄到一项成本变化就决定盈亏。

The conclusion is not that cross-border trade cannot pay; it is that the ledger must be built line by line.

结论不是跨境不赚钱，而是账本必须逐项建、词汇要分开、交付与售后要设计。

Common saying 常见说法

常见说法

What must be clarified 需要澄清

需要澄清

Profit = price – goods cost.

利润 = 售价 – 商品成本。

Six more lines: marketing, freight, commission, duties, after-sales.

账本还包括营销、运费、佣金、关税与售后。

Free shipping means no freight.

包邮就是没有运费。

Freight is inside the price or absorbed as a loss.

运费被算进价格或由卖家吸收为亏损。

Platform GMV is seller revenue.

平台 GMV 就是卖家收入。

GMV counts platform orders; the seller keeps sales minus fees.

GMV 测平台成交；卖家只留扣除费用后的销售额。

The overseas warehouse is cheaper.

海外仓更便宜。

It can cost more; it must earn back via conversion or speed.

它可能更贵，须靠转化或时效赚回成本。

The return rate alone decides after-sales cost.

退货率单独决定售后成本。

Cost per return depends on value, freight and resale.

每单退货成本取决于货值、运费与能否再售。

After-sales is only a service issue.

售后只是服务问题。

It is a cost designed into pricing, pages and quality checks.

它是被设计进定价、商品信息与质检的成本。

Every correction moves the same thing: a cost that was invisible becomes a line in the ledger.

每条澄清都在做同一件事：把看不见的成本变成账本中的一行。

Term 术语 术语	Meaning in one line 一行释义 一行释义
First-leg freight 头程物流	Transport to the export point or the destination country. 从工厂或仓库到出口口岸或目的国的运输。
Last-mile delivery 尾程配送	From the destination warehouse to the consumer. 从目的国仓库到消费者手中的配送。
Commission 佣金	The fee a platform charges on each transaction. 平台按成交收取的费用。
After-sales reserve 售后预留	Cost accrued in advance for returns and disputes. 为退货与纠纷预先计提的成本。
GMV 成交总额	Platform order value, including cancelled and returned orders. 平台成交金额，含取消与退货订单。
Revenue 收入	Sales a business confirms, or a platform service fee. 企业确认的销售额，或平台的服务费。
Profit 利润	What remains after every cost has been paid. 收入减全部成本之后的余额。
Consolidated line 专线	A service that gathers loads on a fixed route. 在固定路线上集单运输的服务。
Reverse logistics 逆向物流	Goods travelling back from the consumer to the seller. 商品从消费者返回卖家的物流。
Refund-only 仅退款	Refunding without asking for the goods to be sent back. 不要求退回商品即退款的售后政策。

Say which word you mean: GMV, revenue and profit answer three different questions.

先说清你指的是哪个词：GMV、收入与利润回答三个不同问题。

Q1

Which cost line can be cut most easily without hurting the customer?

账本中哪项成本最容易在不伤害顾客的前提下降低？

Q2

Why can a platform report record GMV while its sellers earn thin margins?

为什么平台可以报告创纪录 GMV，而卖家只赚薄利？

Q3

Would you move a 15-dollar item with a 4% return rate into an overseas warehouse? What would you test first?

4% 退货率的 15 美元商品，你会移入海外仓吗？先测试什么？

Q4

In your home country, which prevention measure would cut returns most? Why?

在你母国，哪项预防措施最能减少退货？为什么？

Every answer must name a cost line, not a feeling; feelings do not appear in the ledger.

每个答案都要落到账本中的一行成本，而不是感觉。

4

min

Write the seven lines, sum them, and state your assumptions.

写出七项并求和，说明假设。

3

min

Compute actual after-sales cost and the profit per order.

计算实际售后成本与每单利润。

3

min

Re-run it with marketing at 3.80. Write the new result.

把营销改为 3.80 重算，写出新结果。

2

min

Find the conversion uplift the overseas warehouse needs.

求海外仓方案所需的转化提升。

DELIVERABLE · 学生产出

The complete ledger with all three scenario results, plus the assumption behind each number.

# #	Question 自测题 自测题	Model answer 参考答案 参考答案
1 1	List the seven cost lines and name the largest block. 列出七项成本，并指出最大成本块。	Goods 4.50 is the largest single line; marketing + logistics = 7.10. 商品 4.50 为最大单项；营销加物流达 7.10。
2 2	What question does GMV answer? Revenue? Profit? GMV、收入与利润各自回答什么问题？	Activity; the firm's own sales; what is left. 活动量；自身销售；剩下多少。
3 3	In the 15.00 order, how much do marketing and logistics cost? 15 美元订单中，营销与物流合计多少？	7.10, about 1.6 times the goods cost of 4.50. 7.10 美元，约为商品成本 4.50 的 1.6 倍。
4 4	The warehouse adds 0.30 per order. What uplift is needed? 海外仓每单多花 0.30，需要多少转化提升？	$0.30 \div 15.00 = \text{a } 2\% \text{ conversion uplift.}$ $0.30 \div 15.00 = 2\%$ 的转化提升。
5 5	4% returns at 8 each; the reserve is 0.80. What is left? 退货 4%、每单 8 美元、预留 0.80，每单剩多少？	Returns 0.32; with disputes 0.545; about 0.26 left. 退货 0.32，加纠纷 0.545，剩约 0.26。

If you cannot rebuild the ledger from memory, you have not finished this lesson yet.

若还不能在白纸上重建这本账，说明本课还没学完。

Build the ledger line by line

账本要逐项建

Seven lines, not one subtraction. The price is the result, not the starting point.

七项，不是一次减法；价格是结果，不是起点。

Keep the three words apart

词汇要分开

GMV measures activity, revenue measures own sales, profit measures what is left.

GMV 测活动量，收入测自身销售，利润测剩下多少。

Design delivery and after-sales

交付与售后要设计

Do not wait for them to happen; prevention is cheaper than any return.

不要等它发生；预防比任何一次退货都便宜。

THE BRIDGE · 下一课

Lesson 10 builds trust on this base; Lesson 14 turns that trust into retention.

第 10 课在此基础之上建立信任；第 14 课把信任转为留存。

The conclusion is not that cross-border trade cannot pay; it is that the ledger must be built first.

结论不是跨境不赚钱，而是账本必须先逐项建好。

Source 来源 名称	Section 小节 小节	Used for 用途 内容
SRC-001 Textbook Ch.1 教材第 1 章	§1.6 — §1.7 §1.6—1.7	Advantages and challenges; the basis of the seven cost categories. 电商优势与挑战；七项成本类别的依据。
SRC-002 Textbook Ch.2 教材第 2 章	§2.2.5 §2.2.5	B2C and mobile buying; the buying context behind the order. B2C 与移动购买；订单背后的购买情境。
CASE This course 本课程教学案例	The 15-dollar ledger 15 美元账本	All figures are simulated for teaching, not real quotations. 全部数字为教学模拟，不是真实报价。

A NOTE ON THE NUMBERS · 关于数字

Every figure in this lesson is a teaching simulation showing magnitude, not a real quote.

本课所有数字均为表示量级的教学模拟，不是真实报价或统计。

When you reuse these numbers, keep the label “teaching simulation” attached to them.

引用这些数字时，请保留“教学模拟”这个标签。

LESSON 8 · 订单成本与交付

Where the money goes in a cross-border order

Seven lines

七项成本

Build the ledger before you name a price.

Three words

三个词

GMV, revenue and profit answer different questions.

Design it

先设计

After-sales is a cost you design, not a surprise.

“Free shipping is never free. The buyer sees one price; the seller sees two freight lines and a duty.”

跨境电商概论 · 桂林旅游学院 · 2026—2027 学年第一学期

Next: Lesson 9 · Shopping context 下一课: 购物情境