Bilan initial, résultat, bilan final

|  |  |  |  |
| --- | --- | --- | --- |
| **Bilan initial** | | | |
| Caisse | 3200 | TVA due | 0 |
| Banque | 12000 | Décompte TVA | 1200 |
| Poste | 4000 | Créanciers | 4200 |
| Titres à C. T. | 6000 | Dettes bancaires | 400000 |
| Débiteurs | 12000 |  |  |
| - ducroire | -600 |  |  |
| IP s/ march. | 0 |  |  |
| IP s/ inv. | 0 |  |  |
| IA à récup. | 340 |  |  |
| Stock M. | 1000 |  |  |
| Véhicules | 32000 |  |  |
| - C.A. s/vhc | -3200 |  |  |
| Machines | 25000 | Capital | 274340 |
| Immeubles | 588000 |  |  |
| Total | 679740 | Total | 679740 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Résultat** | | | |
| Achats Marchandises | 1207.4 | Ventes Marchandises | 41000 |
| RR Accordés | 100 | Var. Stock | 1000 |
| **Marge brute** | **40692.6** |  |  |
|  |  |  |  |
| Amortissements | 9880 | **Marge brute** | **40692.6** |
| Charges financières | 3593.4 | Produits financiers | 405.2 |
| Pertes sur clients | 1751.85 |  |  |
| Salaires | 61000 | **Perte** | 35127.45 |
|  |  |  |  |
| **Perte** | 35127.45 | Produits d'immeuble | 10000 |
| Ch. immeuble | 14052 | Produits de plac. Fin. | 8700 |
|  |  | **Perte finale** | 30479.45 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Bilan Final** | | | |
| Caisse | 696.6 | TVA due | 0 |
| Banque | 12832 | Décompte TVA | 2706.65 |
| Poste | 44488 | Créanciers | 2648 |
| Titres à C. T. | 6000 | Dettes bancaires | 360000 |
| Débiteurs | 10000 |  |  |
| - ducroire | -500 |  |  |
| IP s/ march. | 0 |  |  |
| IP s/ inv. | 0 |  |  |
| IA à récup. | 3122 |  |  |
| Stock M. | 2000 |  |  |
| Véhicules | 32000 |  |  |
| - C.A. s/vhc | -6400 |  |  |
| Machines | 21720 | Capital | 304340 |
| Immeubles | 576000 | Privé | 32263.95 |
| Total | 701958.6 | Total | 701958.6 |

Comptes

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Banque | |  | Caisse | |  | Capital | |  | Créanciers | |  | Cumul amort s/ vhc | |
| **12000** | 3) 1800 | | **3200** | 4) 207.40 | | 17) 10000 | **274340** |  | 3) 2000 | **4200** |  |  | **3200** |
| 6) 5655 | 5) 3456 | | 16) 972 | 15) 216 | | | 20) 40000 | | 4) 200 | 1) 1296 | | | 23) 3200 |
| 9) 340 | 7) 50 | | | 18) 2052 | | **304340** |  |  | 13) 648 |  |  | **6400** |  |
| 11) 10000 | 17) 10000 | | | 19) 1000 | | |  |  | **2648** |  |  |  |  |
| 22) 143 | **12832** |  |  | **696.6** |  |  |  |  |  |  |  |  |  |
| 28138 | 28138 |  | 4172 | 4172 |  | 314340 | 314340 |  | 5496 | 5496 |  | 6400 | 6400 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Débiteurs | |  | Décompte TVA | |  | Dettes bancaires | |  | Ducroire | |  | IA à récupérer | |
| **12000** | 8) 2000 |  | 2) 1200 | **1200** |  | 20) 40000 | **400000** |  | 24) 100 | **600** |  | **340** | 9) 340 |
| 12) 43200 | 14) 43200 | | 28)257.20 | 28)3059.85 | | **360000** |  |  | **500** |  |  | 6) 3045 |  |
|  | **10000** |  | 28)96 |  |  |  |  |  |  |  |  | 22) 77 | **3122** |
|  |  |  | **2706.65** |  |  |  |  |  |  |  |  |  |  |
| 55200 | 55200 |  | 4259.85 | 4259.85 |  | 400000 | 400000 |  | 600 | 600 |  | 3462 | 3462 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Immeuble | |  | Machines | |  | Poste | |  | Privé | |  | Stock de Marchandise | |
| **588000** | 26) 12000 |  | **25000** | 21) 6680 |  | **4000** | 2) 1200 |  | 30479.45 | 27) 60000 |  | **1000** |  |
|  | **576000** |  | 5) 3200 |  |  | 14) 42336 | 10) 1000 | | (perte) | 27) 2743.40 | | 25) 1000 |  |
|  |  |  | 15) 200 | **21720** |  | 19) 1000 | 13) 648 | | **32263.95** |  |  |  | **2000** |
|  |  |  |  |  |  |  | **44488** |  |  |  |  |  |  |
| 588000 | 588000 |  | 25000 | 25000 |  | 47336 | 47336 |  | 62743.4 | 62743.4 |  | 2000 | 2000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Titres à court terme | |  | TVA r. s/ inv et ACE | |  | TVA r. s. march. | |  | TVA due | |  | Véhicules | |
| **6000** |  |  | 5) 256 | 3) 14.80 |  | 1) 96 | 28) 96 |  | 8) 148.15 | 12 ) 3200 |  | **32000** |  |
|  | **6000** |  | 15) 16 | 28)257.20 | | |  |  | 14 ) 64 | 16) 72 | | | **32000** |
|  |  |  |  |  |  |  |  |  | 28)3059.85 |  |  |  |  |
| 6000 | 6000 |  | 272 | 272 |  | 96 | 96 |  | 3272 | 3272 |  | 32000 | 32000 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Achats Marchandises | |  | Amortissements | |  | Charges plac. Fin. | |  | Charges financières | |  | Charges immeuble | |
| 1) 1200 |  |  | 21) 6680 |  |  |  |  |  | 7) 50 |  |  | 18) 2052 |  |
| 4) 7.40 | **1207.4** |  | 23) 3200 |  |  |  |  |  | 14) 800 |  |  | 26) 12000 | **14052** |
|  |  |  |  | **9880** |  |  |  |  | 27)2743.40 | **3593.4** |  |  |  |
| 1207.4 | 1207.4 |  | 9880 | 9880 |  | 0 | 0 |  | 3593.4 | 3593.4 |  | 14052 | 14052 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Pertes sur clients | |  | Produits d'immeuble | |  | Produits de plac. Fin. | |  | Produits financiers | |  | RR Accordés | |
| 8) 1851.85 | 24) 100 |  |  | 11) 10000 |  |  | 6) 8700 |  |  | 3) 185.20 |  | 16) 100 |  |
|  | **1751.85** |  | **10000** |  |  | **8700** |  |  | **405.2** | 22) 220 | | | **100** |
| 1851.85 | 1851.85 |  | 10000 | 10000 |  | 8700 | 8700 |  | 405.2 | 405.2 |  | 100 | 100 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| RR Obtenus | |  | Salaires | |  | Téléphone | |  | Var. Stock | |  | Ventes Marchandises | |
|  |  |  | 10) 1000 |  |  |  |  |  |  | 25) 1000 |  |  | 12) 40000 |
|  |  |  | 27) 60000 | **61000** |  |  |  |  | **1000** |  |  | **41000** | 16) 1000 |
| 0 | 0 |  | 61000 | 61000 |  | 0 | 0 |  | 1000 | 1000 |  | 41000 | 41000 |