

| Actif      |         | Bilan initial au 01.01.2014 |         | Passif |  |
|------------|---------|-----------------------------|---------|--------|--|
|            |         | d'une animalerie            |         |        |  |
| Caisse     | 2 200   | Fournisseurs                | 4 200   | FE     |  |
| Banque     | 17 600  | Hypothèque                  | 50 000  |        |  |
| Clients    | 900     | Capital                     | 280 000 | FP     |  |
| Stock      | 75 000  |                             |         |        |  |
| Mobilier   | 36 000  |                             |         |        |  |
| Mat. Info. | 2 500   |                             |         |        |  |
| Immeuble   | 200000  |                             |         |        |  |
|            |         |                             |         |        |  |
|            | 334 200 |                             | 334 200 |        |  |

| +  |       | Caisse (A) |       | - |  |
|----|-------|------------|-------|---|--|
| SI | 2 200 | 6.         | 400   |   |  |
|    |       | 7.         | 50    |   |  |
|    |       | 11.        | 300   |   |  |
|    |       | SF V/Bi    | 1 450 |   |  |
|    | 2 200 |            | 2 200 |   |  |

| +  |     | Clients (A) |     | - |  |
|----|-----|-------------|-----|---|--|
| SI | 900 | 4.          | 200 |   |  |
|    |     | SF V/Bi     | 700 |   |  |
|    | 900 |             | 900 |   |  |

| +  |        | Mobilier (A) |        | - |  |
|----|--------|--------------|--------|---|--|
| SI | 36 000 |              |        |   |  |
|    |        | SF V/Bi      | 36 000 |   |  |
|    | 36 000 |              | 36 000 |   |  |

| +  |         | Immeuble (A) |         | - |  |
|----|---------|--------------|---------|---|--|
| SI | 200 000 |              |         |   |  |
|    |         | SF V/Bi      | 200 000 |   |  |
|    | 200 000 |              | 200 000 |   |  |

| Actif |            | Bilan final au 31.12.2014 |              | Passif  |  |
|-------|------------|---------------------------|--------------|---------|--|
|       |            | d'une animalerie          |              |         |  |
| AC    | Caisse     | 1 450                     | Fournisseurs | 31 500  |  |
|       | Banque     | 27 782                    | Hypothèque   | 45 000  |  |
|       | Clients    | 700                       | Capital      | 280 000 |  |
|       | Stock      | 98 000                    |              |         |  |
| AI    | Mobilier   | 36 000                    |              |         |  |
|       | Mat. Info. | 2 500                     |              |         |  |
|       | Immeuble   | 200 000                   | Bénéfice     | 9 932   |  |
|       |            |                           |              |         |  |
|       |            | 366 432                   |              | 366 432 |  |

| +  |         | Banque (A) |         | - |  |
|----|---------|------------|---------|---|--|
| SI | 17 600  | 2a         | 91 100  |   |  |
| 1. | 190 000 | 5a         | 1 568   |   |  |
|    |         | 9a         | 1 250   |   |  |
|    |         | 9b         | 5 000   |   |  |
|    |         | 10         | 80 900  |   |  |
|    |         | SF V/Bi    | 27 782  |   |  |
|    | 207 600 |            | 207 600 |   |  |

| +        |        | Stock (A) |        | - |  |
|----------|--------|-----------|--------|---|--|
| SI       | 75 000 |           |        |   |  |
| V/Achats | 23 000 |           |        |   |  |
|          |        | SF V/Bi   | 98000  |   |  |
|          | 98 000 |           | 98 000 |   |  |

| +  |       | Mat. Info. (A) |       | - |  |
|----|-------|----------------|-------|---|--|
| SI | 2 500 |                |       |   |  |
|    |       | SF V/Bi        | 2 500 |   |  |
|    | 2 500 |                | 2 500 |   |  |

| -       | Fournisseurs | (P) | +      |
|---------|--------------|-----|--------|
| 3.      | 700          | SI  | 4 200  |
| 5a      | 1 568        | 2b  | 21 200 |
| 5b      | 32           | 8.  | 8 400  |
|         |              |     |        |
|         |              |     |        |
| SF V/Bi | 31 500       |     |        |
|         | 33 800       |     | 33 800 |

| -       | Hypothèque | (P) | +      |
|---------|------------|-----|--------|
| 9b      | 5 000      | SI  | 50 000 |
|         |            |     |        |
|         |            |     |        |
| SF V/Bi | 45 000     |     |        |
|         | 50 000     |     | 50 000 |

| -       | Capital | (P) | +       |
|---------|---------|-----|---------|
|         |         | SI  | 280 000 |
|         |         |     |         |
|         |         |     |         |
| SF V/Bi | 280 000 |     |         |
|         | 280 000 |     | 280 000 |

| +  | FA  | (Ch)        | -   |
|----|-----|-------------|-----|
| 6. | 400 |             |     |
|    |     |             |     |
|    |     |             |     |
|    |     | SF V/Achats | 400 |
|    | 400 |             | 400 |

| +  | Achats  | (Ch)          | -       |
|----|---------|---------------|---------|
| 2a | 91 100  | 3.            | 700     |
| 2b | 21 200  | 5b            | 32      |
|    |         |               |         |
| FA | 400     | Aug. de stock | 23 000  |
|    |         | CAMV V/R d'ex | 88 968  |
|    | 112 700 |               | 112 700 |

| +   | ACE    | (Ch)        | -      |
|-----|--------|-------------|--------|
| 8.  | 8 400  |             |        |
| 9a  | 1 250  |             |        |
| 10. | 80 900 |             |        |
|     |        | SF V/R d'ex | 90 550 |
|     | 90 550 |             | 90 550 |

| -            | Ventes  | (Pr) | +       |
|--------------|---------|------|---------|
| 4.           | 200     | 1.   | 190000  |
| 7.           | 50      |      |         |
| 11.          | 300     |      |         |
|              |         |      |         |
| CAN V/R d'ex | 189 450 |      |         |
|              | 190 000 |      | 190 000 |

| (Ch)          | Résultat d'exploitation |     | (Pr)    |
|---------------|-------------------------|-----|---------|
| CAMV          | 88 968                  | CAN | 189 450 |
| Bénéfice Brut | 100 482                 |     |         |
|               | 189 450                 |     | 189 450 |
|               |                         |     |         |

|               |         |               |         |
|---------------|---------|---------------|---------|
| ACE           | 90 550  | Bénéfice Brut | 100 482 |
| Bénéfice V/Bi | 9 932   |               |         |
|               | 100 482 |               | 100 482 |