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| **Cas Bsolute**  **(Exercice complet de révision type partiel)** |

L’entreprise Bsolute est une marque de spiritueux. Ils achètent des pommes de terre qu’ils distillent et revendent sous forme d’alcool[[1]](#footnote-1). La revente se fait en grande quantité à des grossistes qui distribuent la marque exclusivement auprès de professionnels (bar, restaurants, night-club).

Créée au 01/01/N, l’entreprise est soumise au taux normal de TVA (20%). L’entreprise a réalisé au cours de l’année n les opérations suivantes. L’exercice comptable repose sur l’année civile (01/01 au 31/12).

1. Passez les enregistrements comptables au journal pour l’année N uniquement.
2. Faire le grand livre et complétez la balance.
3. A partir de la balance complétée, établissez les états financiers (bilan avant répartition et compte de résultat). La TVA à payer = TVA collectée – TVA déductible.

**Enoncé** :

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| 01/01 | Achat de nouveaux ordinateurs pour la gestion de la production (1.500 €). Paiement comptant, facture AI 001. |
| 01 /11 | Réception d’un bon de commande pour 120 bouteilles de vodka (2,60 € HT par bouteille) |
| 03/11 | Achat de pomme de terre (10500 kg), 1€ le kilo. Règlement 15 jours fin de mois. (Facture PMT 002). Une ristourne de 6% est accordée. |
| 04/11 | Intervention d’un technicien pour nettoyer les cuves de distillation (Facture PDS 003) : 500€ HT. Réglé 20 % en cash et 80 % à 60 jours. |
| 05/11 | Réception d’une facture électricité : 100 € HT (Facture ELE 009). Règlement comptant. |
| 11/11 | Vente de 1500 bouteilles à 2,75 € HT. Paiement de 50% par chèque, 50 % à 60 jours. (facture Vente V001) |
| 15/11 | Ventes de 8000 bouteilles à 3 € HT (remise de 15 %). Paiement, 15 jours fin de mois. (Facture V002) |
| 16/11 | On nous passe commande par téléphone 400 litre de gin pour 2,5€ HT. N’ayant pas de compétence dans la distillation du gin, l’entreprise décide de sous-traiter cette fabrication. |
| 17/11 | Réception de facture pour l’achat de 400 bouteilles de gin à un sous-traitant (1,75 € HT le litre) paiement par virement. (Facture PMS 001). |
| 18/11 | Vente des 400 bouteilles de gin à 2,5 € HT, paiement à 15 jours en cash (Facture VMS 001). |
| 19/11 | Facture et paiement comptant de la location du local (200 € HT). (Facture PDS 010) |
| 20/11 | Réception de l’avis d’imposition pour le paiement de la taxe foncière (IBS 001) : 275 € (non-soumis à TVA). Paiement immédiat. |
| 21/11 | Achat d’un nouveau terrain pour y installer la nouvelle distillerie : 10.000€ (non soumis à TVA) – paiement à crédit dans 15 jours. Facture T 812. |
| 31/11 | Paiement des salaires : 2 000 €. |
| 31/12 | Perte de valeur des ordinateurs sur l’année : 300 €. |
| 31/12 | Constations de l’impôt sur les bénéfices (compte n° 695) : 5083,4 € payable à l’état. |

Les règlements sont faits à échéances et doivent être passés au journal.

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| **Annexe 2 : Grand livre** |

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| **Annexe 3 : Balance** | | | | | |
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| **Annexe 4 : Compte de résultat** | |
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1. La distillation est le processus qui permet de transformer un végétal en alcool.

   La consommation d’alcool induit des risques à court et à long terme : https://www.alcoolassistance.net/nouvelle-page [↑](#footnote-ref-1)