1. **Bilan initial**

|  |  |  |  |
| --- | --- | --- | --- |
| Bilan initial au 1er janvier 20xx | | | |
| Actifs | | Passifs | |
| Caisse  Créances clients  Machines | 2'000.-  3'500.-  5'000.- | Dettes fournisseurs  Capital | 4'000.-  6'500.- |
| Total | 10'500.- | Total | 10'500.- |

1. **Journal**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| N° | Débit | Crédit | Libellé | Débit | Crédit |
| 1 | Achats marchandises | Dettes fournisseurs | Achat de marchandises à crédit | 3'000.- | 3'000.- |
| 2 | Caisse | Créances clients | Encaissements ventes march. | 2'500.- | 2'500.- |
| 3 | Téléphone | Caisse | Facture de téléphone | 300.- | 300.- |
| 4 | Caisse | Capital | Augmentation investissement | 3'000.- | 3'000.- |
| 5 | Dettes fournisseurs | Caisse | Paiement facture 1 | 3'000.- | 3'000.- |
| 6 | Loyer | Caisse | Paiement loyer | 1'000.- | 1'000.- |
| 7 | Dettes fournisseurs | Caisse | Paiement facture comptabilisée | 1'600.- | 1’’600.- |
| 8 | Caisse | Ventes marchandises | Vente en espèces | 3'000.- | 3'000.- |

1. **Comptes**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| + Caisse (actif) - | | | |  | +Créances clients (actif)- | | | |  | + Machines (actif) - | | | |
| Sàn | 2000 | 3) | 300 |  | Sàn | 3500 | 2) | 2500 |  | Sàn | 5000 |  |  |
| 2) | 2500 | 5) | 3000 |  |  |  |  |  |  |  |  |  |  |
| 4) | 3000 | 6) | 1000 |  |  |  |  |  |  |  |  |  |  |
| 8) | 3000 | 7) | 1600 |  |  |  |  |  |  |  |  |  |  |
|  |  | **Spb** | **4600** |  |  |  | **Spb** | **1000** |  |  |  | **Spb** | **5000** |
| Total | 10500 | Total | 10500 |  | Total | 3500 | Total | 3500 |  | Total | 5000 | Total | 5000 |
|  | | | |  |  | | | |  |  | | | |
| - Dettes fournisseurs (passif)+ | | | |  | - Capital (passif) + | | | |  | +Achats march. (charge)- | | | |
| 5) | 3000 | Sàn | 4000 |  | **Res.** | **1300** | Sàn | 6500 |  | 1) | 3000 |  |  |
| 7) | 1600 | 1) | 3000 |  |  |  | 4) | 3000 |  |  |  |  |  |
| **Spb** | **2400** |  |  |  | **Spb** | **8200** |  |  |  |  |  | **Res.** | **3000** |
| Total | 7000 | Total | 7000 |  | Total | 9500 | Total | 9500 |  | Total | 3000 | Total | 3000 |
|  | | | |  |  | | | |  |  | | | |
| + Loyers (charges) - | | | |  | + Téléphone (charges) - | | | |  | - Ventes march. (prod.) + | | | |
| 6) | 1000 |  |  |  | 3) | 300 |  |  |  |  |  | 8) | 3000 |
|  |  | **Res.** | **1000** |  |  |  | **Res.** | **300** |  | **Res.** | **3000** |  |  |
| Total | 1000 | Total | 1000 |  | Total | 300 | Total | 300 |  | Total | 3000 | Total | 3000 |

1. **Résultat**

|  |  |  |  |
| --- | --- | --- | --- |
| Résultat | | | |
| Charges | | Produits | |
| Achats marchandises  Loyers  Téléphone | 3'000.-  1'000.-  300.- | Ventes marchandises  **Résultat (perte)** | 3'000.-  **1'300.-** |
| Total | 4'300.- | Total | 4'300.- |

1. **Bilan final**

|  |  |  |  |
| --- | --- | --- | --- |
| Bilan final au 31 décembre 20xx | | | |
| Actifs | | Passifs | |
| Caisse  Créances clients  Machines | 4'600.-  1'000.-  5'000.- | Dettes fournisseurs  Capital | 2'400.-  8'200.- |
| Total | 10'600.- | Total | 10'600.- |