

Corrigés des exercices**Exercice n° 6 page 165 (suite)**

2) Calcul de la date d'acquisition de la machine industrielle ?

Matériel industriel 31/12/N après inventaire

$$V_o = 4\,000\,000 \quad \begin{array}{l} \rightarrow V_{o1} = 800\,000 \text{ acquise ?} \\ \rightarrow V_{o2} = 4\,000\,000 - 800\,000 = 3\,200\,000 \text{ acquise 1/1/N-2} \end{array}$$

$$TAP = 1\,250\,000$$

$$TAP = TAP_1 + TAP_2$$

$$1\,250\,000 = \frac{800\,000 \times 12,5 \times n_1}{1200} + \frac{3\,200\,000 \times 12,5 \times 36}{1200} \quad (n_2 = \text{nombre de mois calculés de 1/17/N-2 au 31/12/N})$$

31/12/N)

$$1\,250\,000 = 8\,333,333 n_1 + 1\,200\,000$$

$$1\,250\,000 - 1\,200\,000 = 8\,333,333 n_1$$

$$50\,000 = 8\,333,333 n_1$$

$$n_1 = 50\,000 / 8\,333,333 = 6 \text{ mois}$$

Date d'acquisition de la machine (1) est : 1/07/N

$$N-2 = 12 \text{ mois}$$

$$N-1 = 12 \text{ mois}$$

$$N = \underline{12 \text{ mois}}$$

$$36 \text{ mois}$$

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31/12/N après inventaire

1) Matériels industriels

$$V_o = 6\,800\,000 \quad \begin{array}{l} \rightarrow V_1 = 1\,800\,000 \text{ acquise 1/1/N-8} \rightarrow 31/12/N-1(\text{fin de la DDV}) = 96 \text{ mois} \\ \rightarrow V_2 = 3\,000\,000 \text{ acquise 1/1/N-2} \rightarrow 31/12/N = 36 \text{ mois} \\ \rightarrow V_3 = 6\,800\,000 - (1\,800\,000 + 3\,000\,000) = 2\,000\,000 \text{ acquise ?} \end{array}$$

$$TAP = 3\,050\,000$$

$$T = 12,5\% \quad \rightarrow \quad DDV = 100/12,5 = 8 \text{ ans} = 96 \text{ mois}$$

$$TAP = TAP_1 + TAP_2 + TAP_3$$

$$3\,050\,000 = (1\,800\,000 \times 12,5 \times 96/1200) + (3\,000\,000 \times 12,5 \times 36/1200) + (2\,000\,000 \times 12,5 \times n_3/1200)$$

$$3\,050\,000 = 1\,800\,000 + 1\,125\,000 + 20\,833,333 n_3$$

$$3\,050\,000 = 2\,925\,000 + 20\,833,333 n_3$$

$$3\,050\,000 - 2\,925\,000 = 20\,833,333 n_3$$

$$125\,000 = 20\,833,333 n_3 \quad \rightarrow \quad n_3 = 6 \text{ mois} \quad \rightarrow \quad \text{date d'acquisition} = 1/7/N$$

2) Matériel de transport

$$V_o = 9\,500\,000 \quad \begin{array}{l} \rightarrow V_1 = 1\,000\,000 \text{ acquise le 30/9/N} \rightarrow 31/12/N = 3 \text{ mois} \\ \rightarrow V_2 = 9\,500\,000 - 1\,000\,000 = 8\,500\,000 \text{ acquise 1/1/N-2} \rightarrow \end{array}$$

$$TAP = 5\,150\,000$$

$$31/12/N = 36 \text{ mois}$$

$$T = ?$$

$$TAP = TAP_1 + TAP_2$$

$$5\,150\,000 = (1\,000\,000 \times T \times 3/1200) + (8\,500\,000 \times T \times 36/1200)$$

$$5\,150\,000 = 2\,500 T + 255\,000 T$$

$$5\,150\,000 = 257\,500 T$$

$$T = 20\% \quad \rightarrow \quad DDV = 100/20 = 5 \text{ ans}$$