

|                                                                                                                                 |  |                                                                                                                                                   |  |                                                                                                                                       |  |                                                                                                                        |  |
|---------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------------------------------------|--|
| +<br><b>Autres frais</b><br>3) 40.00<br>7 v/ex 40.00<br>40.00 40.00                                                             |  | +<br><b>Banque</b><br>si 65'000.00 1) 16'000.00<br>7) 8'000.00 9) 90.00<br>16) 1'600.00 17) 25'000.00<br>45 v/bi 33'510.00<br>74'600.00 74'600.00 |  | +<br><b>Caisse</b><br>si 800.00 3) 40.00<br>8) 3'000.00 4) 80.00<br>10) 240.00<br>12) 200.00<br>41 v/bi 3'240.00<br>3'800.00 3'800.00 |  | -<br><b>Capital</b><br>si 50'000.00<br>46 v/bi 50'000.00<br>50'000.00 50'000.00                                        |  |
| +<br><b>Créances clients</b><br>si 12'000.00 7) 8'000.00<br>2) 25'000.00 15) 500.00<br>47 v/bi 28'500.00<br>37'000.00 37'000.00 |  | -<br><b>Dettes fournisseurs</b><br>14) 800.00 si 8'700.00<br>6) 800.00<br>11) 1'100.00<br>42 v/bi 9'800.00<br>10'600.00 10'600.00                 |  | -<br><b>Emprunt privé</b><br>17) 25'000.00 si 75'000.00<br>44 v/bi 50'000.00<br>75'000.00 75'000.00                                   |  | +<br><b>Frais véhicules</b><br>6) 800.00 14) 40.00<br>9) 90.00<br>10) 240.00<br>3 v/ex 1'090.00<br>1'130.00 1'130.00   |  |
| -<br><b>Honoraires</b><br>15) 500.00 2) 25'000.00<br>8) 3'000.00<br>2 v/ex 27'500.00<br>28'000.00 28'000.00                     |  | +<br><b>Informatique</b><br>si 10'500.00<br>51 v/bi 10'500.00<br>10'500.00 10'500.00                                                              |  | +<br><b>Mobilier</b><br>si 32'000.00<br>11) 1'100.00<br>49 v/bi 33'100.00<br>33'100.00 33'100.00                                      |  | +<br><b>Poste</b><br>si 13'400.00 5) 4'800.00<br>13) 5'200.00<br>14) 760.00<br>43 v/bi 2'640.00<br>13'400.00 13'400.00 |  |
| -<br><b>Prod. financiers</b><br>16) 1'600.00<br>4 v/ex 1'600.00<br>1'600.00 1'600.00                                            |  | +<br><b>Publicité</b><br>4) 80.00<br>13) 5'200.00<br>5 v/ex 5'280.00<br>5'280.00 5'280.00                                                         |  | +<br><b>Salaires</b><br>5) 4'800.00<br>12) 200.00<br>1 v/ex 5'000.00<br>5'000.00 5'000.00                                             |  | +<br><b>Véhicules</b><br>1) 16'000.00<br>53 v/bi 16'000.00<br>16'000.00 16'000.00                                      |  |

22 Toutes les écritures "rouges" sont comptabilisées

|                      |                |                               |                              |
|----------------------|----------------|-------------------------------|------------------------------|
| <b>9000 Résultat</b> |                | <b>B I L A N final</b>        |                              |
| 1 Sala 5'000.00      | Hono 27'500.00 | 41 Caisse 3'240.00            | Dettes fournisseurs 9'800.00 |
| 3 Frai 1'090.00      | Prod 1'600.00  | 43 Poste 2'640.00             | Emprunt privé 50'000.00      |
| 5 Publ 5'280.00      |                | 45 Banque 33'510.00           | Capital 50'000.00            |
| 7 Autr 40.00         |                | 47 Créances clients 28'500.00 |                              |
| 9                    |                | 49 Mobilier 33'100.00         |                              |
| 11                   |                | 51 Informatique 10'500.00     |                              |
| 13                   |                | 53 Véhicules 16'000.00        |                              |
| 15                   |                |                               | spb 17'690.00                |
| spb 17'690.00        |                |                               |                              |
| 29'100.00            | 29'100.00      | 127'490.00                    | 127'490.00                   |