**Corrigé type de l’examen de rattrapage**

**Exercice d’application : Le journal de l’entreprise.**

|  |  |  |
| --- | --- | --- |
| **N**° **du compte** | **Libellés** | **montant** |
| **débit** | **crédit** | **débit** | **crédit** |
| 218344562 38144 566316013557245 5366836234456640162644566401401 | 404401381317245355445717014015340151253609768344 566 | 05/03

|  |  |
| --- | --- |
|  | 2pts |
| MT Brut HT |  50 000 |
| TVA19% | + 9 500 |
|  **MT TTC** | **59 500** |
|  Facture | n° 10 |

 10/03 2pts

|  |  |
| --- | --- |
| MT Brut HT |  600 000 |
| TVA19% | +114 000 |
|  **MT TTC** | **714 000** |

 Facture n°15.//1.5pt BES n°1814/031.5ptBSS n°2015/031.5ptBES n°23Facture dav. n°21, cheque n°20.27/031.5ptBSS n°2527/032pts

|  |  |
| --- | --- |
| MT Brut HT |  455 000 |
|  Escompte 2% Net fin.TVA19% |  - 9 100 445 900 + 84 721 |
|  **MT TTC** |  **530 621** |

Facture n°28, cheque n°30. 28/03

|  |  |
| --- | --- |
| MT Brut HT |  20 000 |
| TVA19% | + 3800 |
|  **MT TTC** |  **23 800** |

2ptsFacture n°29. //1ptBon de caisse n°1429/03

|  |  |
| --- | --- |
| MT Brut HT |  30 000 |
| TVA19% | + 5 700 |
|  **MT TTC** | **35 700** |

2ptsFacture n°30. //1ptchèque n°43 30/032ptsFr d’av. n° 26, bon de caisse n°40.

|  |  |
| --- | --- |
| MT Brut HT |  600 000 |
| Ristourne 2% Net com. Escompte 3% Net fin.TVA19%  | - 12 000 588 000 - 17 640 570 360 + 108 368.4 |   |
|  **MT TTC** |  **678 728.4** |

 | 50 000 9 500600 000114 000600 000200 000350 000350 000 530 621 9 100 20 000 3 80023 800 30 000 5 70035 700714 000 | 59 500714 000600 000200 000350 000350 00084 721455 00023 80023 80035 70035 700678 728.412 00017 640 5 631.6 |