

Exercice

La société M détient des participations dans 4 sociétés et désire établir un bilan consolidé, pour cela vous disposez des renseignements suivants:

La société M est en accord avec la société C pour se partager le contrôle de F2

Toutes les actions détenues par M dans le capital des autres sociétés sont des actions ordinaires

Titres F1 (5 000 actions)	720 000,00	Capital social	500 000,00
Titres F2 (10 000 actions)	500 000,00	Réserves	675 000,00
Titres F3 (1 500 actions)	300 000,00	Résultat	245 000,00
Titres F4 (800 actions)	120 000,00	Dettes	1 657 000,00
Actifs circulants	875 000,00		
Total	4 077 000,00	Total	4 077 000,00

Immobilisations corporelles	1 235 000,00	Capital social (10 000 actions)	1 000 000,00
Actifs circulants	1 245 000,00	Réserves	455 000,00
		Résultat	135 000,00
		Dettes	890 000,00
Total	2 480 000,00	Total	2 480 000,00

Bilan fin N de F2

Immobilisations corporelles	1 112 000,00	Capital social (8 000 actions)	800 000,00
Actifs circulants	989 600,00	Réserves	258 000,00
		Résultat	96 500,00
		Dettes	947 100,00
Total	2 101 600,00	Total	2 101 600,00

Immobilisations corporelles	1 100 000,00	Capital social (5 000 actions)	1 000 000,00
Actifs circulants	1 051 800,00	Réserves	257 200,00
		Résultat	147 500,00
		Dettes	747 100,00
Total	2 151 800,00	Total	2 151 800,00

Immobilisations corporelles	1 335 000,00	Capital social (6 000 actions)	600 000,00
Actifs circulants	558 600,00	Réserves	56 200,00
		Résultat	(-)44 500,00
		Dettes	1 511 600,00
Total	2 223 600,00	Total	2 223 600,00

ons qu'il n'y a pas de retraitements, présenter les écritures qui mèneront au bilan consoli

Correction

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Huangqi Zhang



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