

## 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	Réserves	675 000,00
Titres F2 (10 000 actions)	550 000,00	Résultat	245 000,00
Titres F3 (1 500 actions)	300 000,00	Dettes	1 657 000,00
Titres F4 (800 actions)	120 000,00		
Actifs circulants	875 000,00		
<b>Total</b>	<b>4 077 000,00</b>	<b>Total</b>	<b>4 077 000,00</b>

**Bilan fin N de la société M**

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
<b>Total</b>	<b>2 480 000,00</b>	<b>Total</b>	<b>2 480 000,00</b>

**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
<b>Total</b>	<b>2 101 600,00</b>	<b>Total</b>	<b>2 101 600,00</b>

**Bilan fin N de F1**

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
<b>Total</b>	<b>2 151 800,00</b>	<b>Total</b>	<b>2 151 800,00</b>

**Bilan fin N de F3**

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
<b>Total</b>	<b>2 223 600,00</b>	<b>Total</b>	<b>2 223 600,00</b>

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

## Correction

# Questions De Ma Thode Collection Tel

**Christian G. Meyer**



**Questions De Ma Thode Collection Tel:**

## Questions De Ma Thode Collection Tel Book Review: Unveiling the Power of Words

In a world driven by information and connectivity, the energy of words has become more evident than ever. They have the capability to inspire, provoke, and ignite change. Such could be the essence of the book **Questions De Ma Thode Collection Tel**, a literary masterpiece that delves deep into the significance of words and their impact on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book's key themes, examine its writing style, and analyze its overall impact on readers.

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