ماستر I
مالية

SUJET:07&G مقياس : إعلام آلي للماليةالحل النموذجي لامتحان السداسي الثاني2015

EXERCICE 01- TABLEAU DU CREDIT

N°	ECHEANCE	MT AU DEBUT	TAUX	INTERETS	TVA	PRINCIPAL	MT A PAYER	CUMUL	RESTE S/ CREDIT
1	06/08/2013	4 000 000	2,50%	100 000	17 000	0	117 000	0	4 000 000
2	06/02/2014	4 000 000	2,50%	100 000	17 000	0	117 000	0	4 000 000
3	06/08/2014	4 000 000	2,50%	100 000	17 000	400 000	517 000	400 000	3 600 000
4	06/02/2015	3 600 000	2,50%	90 000	15 300	400 000	505 300	800 000	3 200 000
5	06/08/2015	3 200 000	2,50%	80 000	13 600	400 000	493 600	1 200 000	2 800 000
6	06/02/2016	2 800 000	2,50%	70 000	11 900	400 000	481 900	1 600 000	2 400 000
7	06/08/2016	2 400 000	2,50%	60 000	10 200	400 000	470 200	2 000 000	2 000 000
8	06/02/2017	2 000 000	2,50%	50 000	8 500	400 000	458 500	2 400 000	1 600 000
9	06/08/2017	1 600 000	2,50%	40 000	6 800	400 000	446 800	2 800 000	1 200 000
10	06/02/2018	1 200 000	2,50%	30 000	5 100	400 000	435 100	3 200 000	800 000
11	06/08/2018	800 000	2,50%	20 000	3 400	400 000	423 400	3 600 000	**400 000**
12	06/02/2019	400 000	2,50%	10 000	1 700	400 000	411 700	4 000 000	**0**
	TOTAL			**750 000**	**127 500**	**4 000 000**	**4 877 500**		

4 877 500

EXERCICE 02- A- CHIFFRE D'AFFAIRES

OPERATIONS	BASE H.T	TAUX	TVA	D,T	MONTNT TTC	OBS
VT MRS GROS	3 550 000	17%	603 500	0	4 153 500	
VT MRS DETL	185 000	17%	31 450	2 165	218 615	
TRX IMMOB 1	6 584 530	7%	460 917	0	7 045 447	ENCS 80%
TRX IMMOB 2	8 954 680	17%	1 522 296	0	10 476 976	ENCS100%
SERVICES	2 465 870	17%	419 198	0	2 885 068	ENCS 100%
TOTAL	**21740080**		**3 037 361**	**2 165**	**24 779 605**	

B- TV COLLECTEE

OPERATIONS	BASE	TAUX	DROITS
VT MARCH	3 735 000	17%	634 950
TRX IMMOB 1	3 950 718	7%	276 550
TRX IMMOB 2	5 372 808	17%	913 377
SERVICES	2 465 870	17%	419 198
TOTAL	**15 524 396**		**2 244 076**

C- TAP

OPERATIONS	BASE	TAUX	DROITS
VT MRCH GROS	2 485 000	2%	49 700
VT MRCH DET	185 000	2%	3 700
AUTRES VENTTES	11 789 396	2%	235 788
TOTAL	**14 459 396**		**289 188**

D- TVA RECUPERABLE

OPERATIONS	BASE	TAUX	DROITS
ACHATS MAT	3 245 650	17%	551 761
ACHATS INV	1 645 890	17%	279 801
PRE-COMPTE			0
		17%	0
TOTAL	**4 891 540**		**831 562**

E- COMPENSATION

TVA COLLECTEE		2 244 076
TVA RECUPEREE		831 562
DIFFERENCE	**A PAYER**	**1 412 514**

F- RECAPITULATION

TAP	**289 188**
IRG	**112 350**
DR TIMBRE	**2 165**
TIC	**845 600**
TVA	**1 412 514**
MT A PAYER	**2 661 817**

مسامح .ف

الحل النموذجي لامتحان السداسي الثاني2015

SUJET:06&F مقياس : إعلام آلي للمالية2

EXERCICE 01- A-FICHE D'AMORTISSEMENT

N°	EXERCICE	VO	TAUX	MORT. ANT	DOTATION	CUMUL	VNC
1	2009	6 254 850	20,00%	0	833 980	833 980	5 420 870
2	2010	6 254 850	20,00%	833 980	1 250 970	2 084 950	4 169 900
3	2011	6 254 850	20,00%	2 084 950	1 250 970	3 335 920	2 918 930
4	2012	6 254 850	20,00%	3 335 920	1 250 970	4 586 890	1 667 960
5	2013	6 254 850	20,00%	4 586 890	1 250 970	5 837 860	416 990
6	2014	6 254 850	20,00%	5 837 860	416 990	6 254 850	0
	2015			**6 254 850**	0	6 254 850	0
	TOTAL				**6 254 850**		

B-TABLEAU DES AMORT 2015

MORT .ANT	DOT EX 2015	CUMUL
6 254 850	0	**6 254 850**

EXERCICE 02- A-TABLEAU D'AMORTISSEMENT DU CREDIT

N°	ECHEANCES	MT AU DEBUT	TAUX	INTERETS	TVA	PRINCIPAL	MT A PAYER	CUMUL	RESTE	MT APAY, FIXE	TAUX CI	DIFFERENCE
1	08/11/2015	500 000	3%	15 000	2 550	0	17 550	0	500 000	1 807 650	103	0
2	08/05/2016	500 000	3%	15 000	2 550	41 667	59 217	41 667	458 333	6 099 351	108	296 085
3	08/11/2016	458 333	3%	13 750	2 337	41 667	57 754	83 334	416 666	5 948 712	108	288 772
4	08/05/2017	416 666	3%	12 500	2 125	41 667	56 292	125 001	374 999	5 798 074	110	394 044
5	08/11/2017	374 999	3%	11 250	1 912	41 667	54 829	166 668	333 332	5 647 435	110	383 806
6	08/05/2018	333 332	3%	10 000	1 700	41 667	53 367	208 335	291 665	5 496 796	106	160 101
7	08/11/2018	291 665	3%	8 750	1 487	41 667	51 904	250 002	249 998	5 346 157	106	155 713
8	08/05/2019	249 998	3%	7 500	1 275	41 667	50 442	291 669	208 331	5 195 519	102	-50 442
9	08/11/2019	208 331	3%	6 250	1 062	41 667	48 979	333 336	166 664	5 044 880	102	-48 979
10	08/05/2020	166 664	3%	5 000	850	41 667	47 517	375 003	124 997	4 894 241	98	-237 585
11	08/11/2020	124 997	3%	3 750	637	41 667	46 054	416 670	83 330	4 743 603	98	-230 272
12	08/05/2021	83 330	3%	2 500	425	41 667	44 592	458 337	41 663	4 592 964	98	-222 959
13	08/11/2021	41 663	3%	1 250	212	41 663	43 125	500 000	**0**	4 441 913	98	-215 627
				112 499	**19 125**	**500 000**	**631 624**			65 057 295		**672 658**
							631 624					

الحل النموذجي لامتحان السداسي الثاني2015

SUJET:05&E

مقياس : إعلام آلي للمالية2

EXERCICE 02- A-FICHE D'AMORTISSEMENT

N°	EXERCICE	VO	TAUX	MORT. ANT	DOTATION	CUMUL	VNC
1	2010	254 850	10,00%	0	25 485	25 485	229 365
2	2011	254 850	10,00%	25 485	25 485	50 970	203 880
3	2012	254 850	10,00%	50 970	25 485	76 455	178 395
4	2013	254 850	10,00%	76 455	25 485	101 940	152 910
5	2014	254 850	10,00%	101 940	25 485	127 425	127 425
6	**2015**	**254 850**	**10,00%**	**127 425**	**25 485**	**152 910**	**101 940**
7	2016	254 850	10,00%	152 910	25 485	178 395	76 455
8	2017	254 850	10,00%	178 395	25 485	203 880	50 970
9	2018	254 850	10,00%	203 880	25 485	229 365	25 485
10	2019	254 850	10,00%	229 365	25 485	254 850	0
					254 850		

B-TABLEAU DES AMORT 2015

MORT .ANT	DOT	CUMUL
127 425	**25 485**	**152 910**

EXERCICE A- CHIFFRE D'AFFAIRES

OPER	BASE H.T	TAUX	TVA	D,T	MONTNT TTC	OBS
VT MI	3 550 000	17%	603 500	0	4 153 500	
VT MI	185 000	17%	31 450	2 165	218 615	
TRX II	6 584 530	7%	460 917	0	7 045 447	ENCS 60%
TRX II	8 954 680	17%	1 522 296	0	10 476 976	ENCS60%
SERVI	2 465 870	17%	419 198	0	2 885 068	ENCS 100%
TOT	**21740080**		**3037361**	**2164,5**	**24 779 605**	

B- TV COLLECTEE

OPERATIONS	BASE	TAUX	DROITS
VT MARCH	3 735 000	17%	634 950
TRX IMMOB 1	3 950 718	7%	276 550
TRX IMMOB 2	5 372 808	17%	913 377
SERVICES	2 465 870	17%	419 198
TOTAL	**15 524 396**		**2 244 076**

C- TAP

OPER	BASE	TAUX	DROITS
VT MI	2 485 000	2%	49 700
VT MI	185 000	2%	3 700
AUTR	11 789 396	2%	235 788
TOT	**14 459 396**		**289 188**

D- TVA RECUPERABLE

OPERATIONS	BASE	TAUX	DROITS
ACHATS MAT	3 245 650	17%	551 761
ACHATS INV	1 645 890	17%	279 801
PRE-COMPTE	0	17%	0
		17%	0
TOTAL	**4 891 540**		**831 562**

E- COMPENSATION

TVA COLLECTEE	2 244 076
TVA RECUPEREE	831 562
DIFFERENCE A PAYER	**1 412 514**

F- RECAPITULATION

TAP	289 188
IRG	112 350
DR TIMBRE	2 165
TIC	845 600
TVA	0
MT A PAYER	**1 249 303**

الحل النموذجي لامتحان السداسي الثاني2015

مقياس : إعلام آلي للمالية2

SUJET:04&D

EXER(A- FICHE D'AMORTISSEMENT

MACHINE

N°	EXERCICE	VO	TAUX	AMORT ANT	DOTATION	CUMUL	VNC
1	2010	254 850	10%	0	25 485	25 485	229 365
2	2011	254 850	10%	25 485	25 485	50 970	203 880
3	2012	254 850	10%	50 970	25 485	76 455	178 395
4	2013	254 850	10%	76 455	25 485	101 940	152 910
5	2014	254 850	10%	101 940	25 485	127 425	127 425
6	**2015**	**254 850**	**10%**	**127 425**	**25 485**	**152 910**	**101 940**
7	2016	254 850	10%	152 910	25 485	178 395	76 455
8	2017	254 850	10%	178 395	25 485	203 880	50 970
9	2018	254 850	10%	203 880	25 485	229 365	25 485
10	2019	254 850	10%	229 365	25 485	254 850	**0**
					254 850		

MICRO

N°	EXERCICE	VO	TAUX	AMORT ANT	DOTATION	CUMUL	VNC
1	2012	65 600	25%	0	13 667	13 667	51 933
2	2013	65 600	25%	13 667	16 400	30 067	35 533
3	2014	65 600	25%	30 067	16 400	46 467	19 133
4	**2015**	**65 600**	**25%**	**46 467**	**16 400**	**62 867**	**2 733**
5	2016	65 600	25%	62 867	2 733	65 600	0
					65 600		

TABLEAU DES AMORTISSEMENTS EXERCICE 2015

N°	N° INVENTAIRE	INTITULE	VO	TAUX	AMORT ANT	DOTATION	CUMUL	VNC
1	1540/2010	MACHINE	254 850	10%	127 425	25 485	152 910	101 940
2	85/2012	MICRO	65 600	25%	46 467	16 400	62 867	2 733
		TOTAL	**320 450**		**173 892**	**41 885**	**215 777**	**104 673**

EXERCICE 02- TABLEAU D'AMORTISSEMENT DU CREDIT

N°	ECHEANCE	MT AU DEBUT	TAUX	INTERETS	TVA	PRINCIPAL	MT A PAYER	CUMUL	RESTE S/ CREDIT
1	06/08/2015	1 200 000	1,50%	18 000	3 060	100 000	121 060	100 000	1 100 000
2	06/11/2015	1 100 000	1,50%	16 500	2 805	100 000	119 305	200 000	1 000 000
3	06/02/2016	1 000 000	1,50%	15 000	2 550	100 000	117 550	300 000	900 000
4	06/05/2016	900 000	1,50%	13 500	2 295	100 000	115 795	400 000	800 000
6	06/11/2016	700 000	1,50%	10 500	1 785	100 000	112 285	600 000	600 000
12	06/05/2018	100 000	1,50%	1 500	255	100 000	101 755	1 200 000	0
				117 000	**19 890**	**1 200 000**	**1 336 890**		
							1 336 890		

الحل النموذجي لامتحان السداسي الثاني2015

SUJET:03&C

مقياس : إعلام آلي للمالية2

EXERCICE 01- TABLEAU DU CREDIT

N°	ECHEANCE	MT AU DEBUT	TAUX	INTERETS	TVA	PRINCIPAL	MT A PAYER	CUMUL	RESTE S/ CREDIT	
1	06/05/2015	6 000 000	2,00%	120 000	20 400	375 000	515 400	375 000	5 625 000	
2	06/08/2015	5 625 000	2,00%	112 500	19 125	375 000	506 625	750 000	5 250 000	
3	06/11/2015	5 250 000	2,00%	105 000	17 850	375 000	497 850	1 125 000	4 875 000	
4	06/02/2016	4 875 000	2,00%	97 500	16 575	375 000	489 075	1 500 000	4 500 000	
5	06/05/2016	4 500 000	2,00%	90 000	15 300	375 000	480 300	1 875 000	4 125 000	
6	06/08/2016	4 125 000	2,00%	82 500	14 025	375 000	471 525	2 250 000	3 750 000	
7	06/11/2016	3 750 000	2,00%	75 000	12 750	375 000	462 750	2 625 000	3 375 000	
8	06/02/2017	3 375 000	2,00%	67 500	11 475	375 000	453 975	3 000 000	3 000 000	
16	06/02/2019	375 000	2,00%	7 500	1 275	375 000	383 775	6 000 000	0	
				1 020 000	**173 400**	**6 000 000**	**7 193 400**			**7 193 400**

EXER A- CHIFFRE D'AFFAIRES

OPER	BASE H.T	TAUX	TVA	D,T	MONTNT TTC	OBS
VT M	4 550 000	17%	773 500	0	5 323 500	
VT M	185 000	17%	31 450	2 165	218 615	
TRX I	6 584 530	7%	460 917	0	7 045 447	ENCS 80%
TRX I	8 954 680	17%	1 522 296	0	10 476 976	ENCS100%
SERVI	2 465 870	17%	419 198	0	2 885 068	ENCS 100%
TOT	**22740080**		**3207361**	**2164,5**	**25 949 605**	

B- TV COLLECTEE

OPERATIONS	BASE	TAUX	DROITS
VT MARCH	4 735 000	17%	804 950
TRX IMMOB 1	5 267 624	7%	368 734
TRX IMMOB 2	8 954 680	17%	1 522 296
SERVICES	2 465 870	17%	419 198
TOTAL	**21 423 174**		**3 115 177**

C- TAP

OPER	BASE	TAUX	DROITS
VT M	3 185 000	2%	63 700
VT M	185 000	2%	3 700
AUTR	16 688 174	2%	333 763
TOT	**20 058 174**		**401 163**

D- TVA RECUPERABLE

OPERATIONS	BASE	TAUX	DROITS
ACHATS MAT	4 245 650	17%	721 761
ACHATS INV	0	17%	0
PRE-COMPTE		17%	1 845 600
		17%	0
TOTAL	**4 245 650**		**2 567 361**

E- COMPENSATION

TVA COLLECTEE		3 115 177
TVA RECUPEREE		2 567 361
DIFFERENCE	**A PAYER**	**547 817**

F- RECAPITULATION

TAP	401 163
AP IBS	1 254 600
IRG	112 350
DR TIMBRE	2 165
TVA	547 817
MT A PAYER	**2 318 095**

الحل النموذجي لامتحان السداسي الثاني2015

SUJET:02&B

مقياس : إعلام آلي للمالية2

EXERCICE 01- A-FICHE D'AMORTISSEMENT

N°	EXERCICE	VO	TAUX	MORT. ANT	DOTATION	CUMUL	VNC
1	2011	1 254 850	20,00%	0	62 743	62 743	1 192 108
2	2012	1 254 850	20,00%	62 743	250 970	313 713	941 138
3	2013	1 254 850	20,00%	313 713	250 970	564 683	690 168
4	2014	1 254 850	20,00%	564 683	250 970	815 653	439 198
5	**2015**	**1 254 850**	**20,00%**	**815 653**	**250 970**	**1 066 623**	**188 228**
6	2016	1 254 850	20,00%	1 066 623	188 228	1 254 850	0
	TOTAL				**1 254 850**		

B-TABLEAU DES AMORT 2015

MORT .ANT	DOT	CUMUL
815 653	**250 970**	**1 066 623**

EXERCICE 02- A-TABLEAU D'AMORTISSEMENT DU CREDIT

N°	ECHEANCES	MT AU DEBUT	TAUX	INTERETS	TVA	PRINCIPAL	MT A PAYER	CUMUL	RESTE	MT APAY, FIXE	TAUX CI	DIFFERENCE
1	06/02/2014	400 000	7%	28 000	4 760	50 000	82 760	50 000	350 000	8 524 280	103	0
2	06/02/2015	350 000	7%	24 500	4 165	50 000	78 665	100 000	300 000	8 102 495	108	393 325
3	06/02/2016	300 000	7%	21 000	3 570	50 000	74 570	150 000	250 000	7 680 710	110	521 990
4	06/02/2017	250 000	7%	17 500	2 975	50 000	70 475	200 000	200 000	7 258 925	106	211 425
5	06/02/2018	200 000	7%	14 000	2 380	50 000	66 380	250 000	150 000	6 837 140	102	-66 380
6	06/02/2019	150 000	7%	10 500	1 785	50 000	62 285	300 000	100 000	6 415 355	98	-311 425
7	06/02/2020	100 000	7%	7 000	1 190	50 000	58 190	350 000	50 000	5 993 570	95	-465 520
8	06/02/2021	50 000	7%	3 500	595	50 000	54 095	400 000	0	5 571 785	100	-162 285
				126 000	**21 420**	**400 000**	**547 420**			**56 384 260**		**121 130**
							547 420					

الحل النمودجي لامتحان السداسي الثاني2015

SUJET:01&A

مقياس : إعلام آلي للمالية2

EXERCICE 01- TABLEAU DU CREDIT

N°	ECHEANCE	MT AU DEBUT	TAUX	INTERETS	TVA	PRINCIPAL	MT A PAYER	CUMUL	RESTE S/ CREDIT	
1	06/08/2013	4 000 000	3,50%	140 000	23 800	400 000	563 800	400 000	3 600 000	
2	06/02/2014	3 600 000	3,50%	126 000	21 420	400 000	547 420	800 000	3 200 000	
3	06/08/2014	3 200 000	3,50%	112 000	19 040	400 000	531 040	1 200 000	2 800 000	
4	06/02/2015	2 800 000	3,50%	98 000	16 660	400 000	514 660	1 600 000	2 400 000	
5	06/08/2015	2 400 000	3,50%	84 000	14 280	400 000	498 280	2 000 000	2 000 000	
6	06/02/2016	2 000 000	3,50%	70 000	11 900	400 000	481 900	2 400 000	1 600 000	
7	06/08/2016	1 600 000	3,50%	56 000	9 520	400 000	465 520	2 800 000	1 200 000	
8	06/02/2017	1 200 000	3,50%	42 000	7 140	400 000	449 140	3 200 000	800 000	
9	06/08/2017	800 000	3,50%	28 000	4 760	400 000	432 760	3 600 000	400 000	
10	06/02/2018	400 000	3,50%	14 000	2 380	400 000	416 380	4 000 000	0	
				770 000	**130 900**	**4 000 000**	**4 900 900**			**4 900 900**

EXER A- CHIFFRE D'AFFAIRES

OPER	BASE H.T	TAUX	TVA	D,T	MONTNT TTC	OBS
VT MI	3 550 000	17%	603 500	0	4 153 500	
VT MI	185 000	17%	31 450	2 165	218 615	
TRX II	6 584 530	7%	460 917	0	7 045 447	ENCS 60%
TRX II	8 954 680	17%	1 522 296	0	10 476 976	ENCS 70%
SERVI	2 465 870	17%	419 198	0	2 885 068	ENCS 100%
TOT.	**21740080**		**3037360,6**	**2164,5**	**24 779 605**	

B- TV COLLECTEE

OPERATIONS	BASE	TAUX	DROITS
VT MARCH	3 735 000	17%	634 950
TRX IMMOB 1	3 950 718	7%	276 550
TRX IMMOB 2	6 268 276	17%	1 065 607
SERVICES	2 465 870	17%	419 198
TOTAL	**16 419 864**		**2 396 305**

C- TAP

OPER	BASE	TAUX	DROITS
VT MI	2 485 000	2%	49 700
VT MI	185 000	2%	3 700
AUTR	12 684 864	2%	253 697
TOT.	**15 354 864**		**307 097**

D- TVA RECUPERABLE

OPERATIONS	BASE	TAUX	DROITS
ACHATS MAT	3 245 650	17%	551 761
ACHATS INV	1 645 890	17%	279 801
PRE-COMPTE		17%	845 600
		17%	0
TOTAL	**4 891 540**		**1 677 162**

E- COMPENSATION

TVA COLLECTEE		2 396 305
TVA RECUPEREE		1 677 162
DIFFERENCE	**A PAYER**	**719 143**

F- RECAPITULATION

TAP	307 097
AP IBS	0
IRG	112350
DR TIMBRE	2165
TVA	719 143
MT A PAYER	**1 140 756**

University Elhadj Lakhdar Batna

Faculty of Economics, **M1** Finance& Marketing.

Belaadi Imane

Time: 1h

Group: ....

.... *Name:*

Correction

Second term English exam

Answer the following questions:

1 / Fill in the gapes with the following terms: **regional developed banks, bilateral developed banks, international financial institutions, and multilateral developed banks.**

Regional developed banks ...Consists of several regional institutions that have functions similar to world banks groups' activities, but with particular focus on specific regions.

International financial institution They are financial institutions that have been established by more than one country, and hence are subjects of international lows.

Multilateral developed banks ...Is an institution created by a group of countries that provide financing and professional advising for the purpose of development, they have large membership including both developed donor countries and developing borrower countries.

Bilateral developed banks ...Are financial institutions set up by one individual country to finance development projects in developing countries, and its emerging markets.

2 / Translate into ***English*** the following passage:

التضخم: هو المعدل الذي يكون فيه المستوى العام لأسعار السلع و الخدمات في ارتفاع ,وهذا يؤدي إلى انخفاض القدرة الشرائية.

Inflation: Is the rate at which the general level of price for goods, and services is rising, and subsequently purchasing power is falling.

3 / Rewrite in numbers:

Quarter ... $\frac{1}{4}$

Two percent: ... 2%

Forty seven: ... 47

Three thousand: ... 3.000

Sixty nine point fifteen: ... 69,15

Four hundred out of eighteen: ... $\frac{400}{18}$

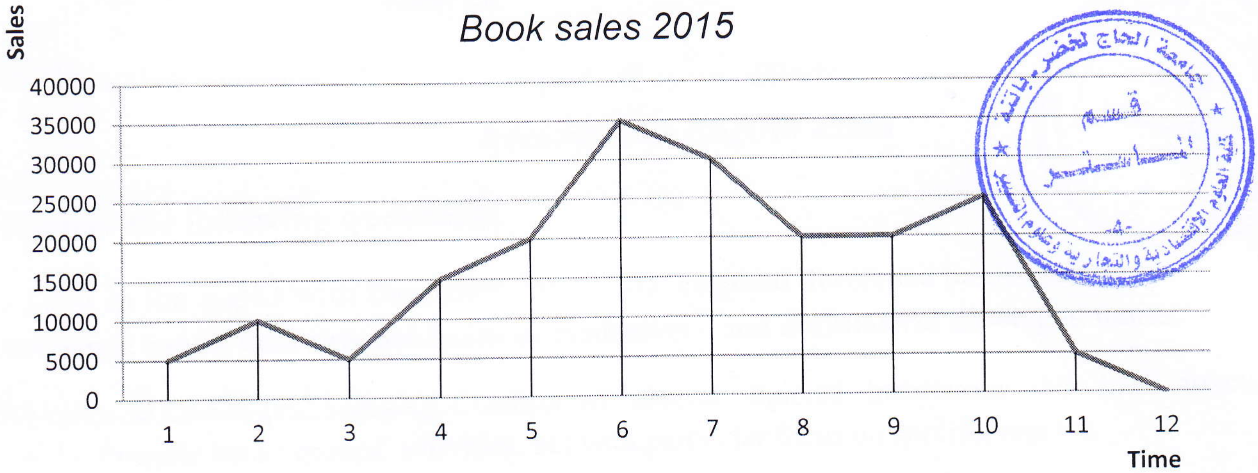
Two hundred and thirty percent: ... 230%

Half: ... $\frac{1}{2}$

Two thousand and seven: ... 2.007

Nine hundred twenty out of fifty five: ... $\frac{920}{55}$

/ Using ***phrasal verbs*** describe the following line graph:



Line graph shows sales of a book in the year of 2015

From March to May: Sales are rising up from the begining of March.

In Jun: Sales went up by 100% in Jun.

From August to September: Sales leveled off / held up.

From October to November: Sales went down from the begining of October

In December: Sales had almost dried up.

5 / Write ***F*** for the wrong explanations:

Bail a company: **means to rescue a company that has financial problems.**	
Break a leg: **means good luck.**	
Piece of cake: **means that something is very hard.**	F
Foot in the door: **means that a company involved in different activities.**	F
Pay through the nose: **means it costs a lot.**	
Balance the books: **means that a company has financial problems.**	F
Break the bank: **means good luck.**	F
Finger in every pay: **means that a manager reaches his goals.**	F

Good luck