Université de Thiès_ Master 1 en SDA (2019 – 2020)

OPTION STATISTIQUE ET ECONOMETRIE

PREMIER PROJET EN VBA EXCEL

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I_MODELISATION

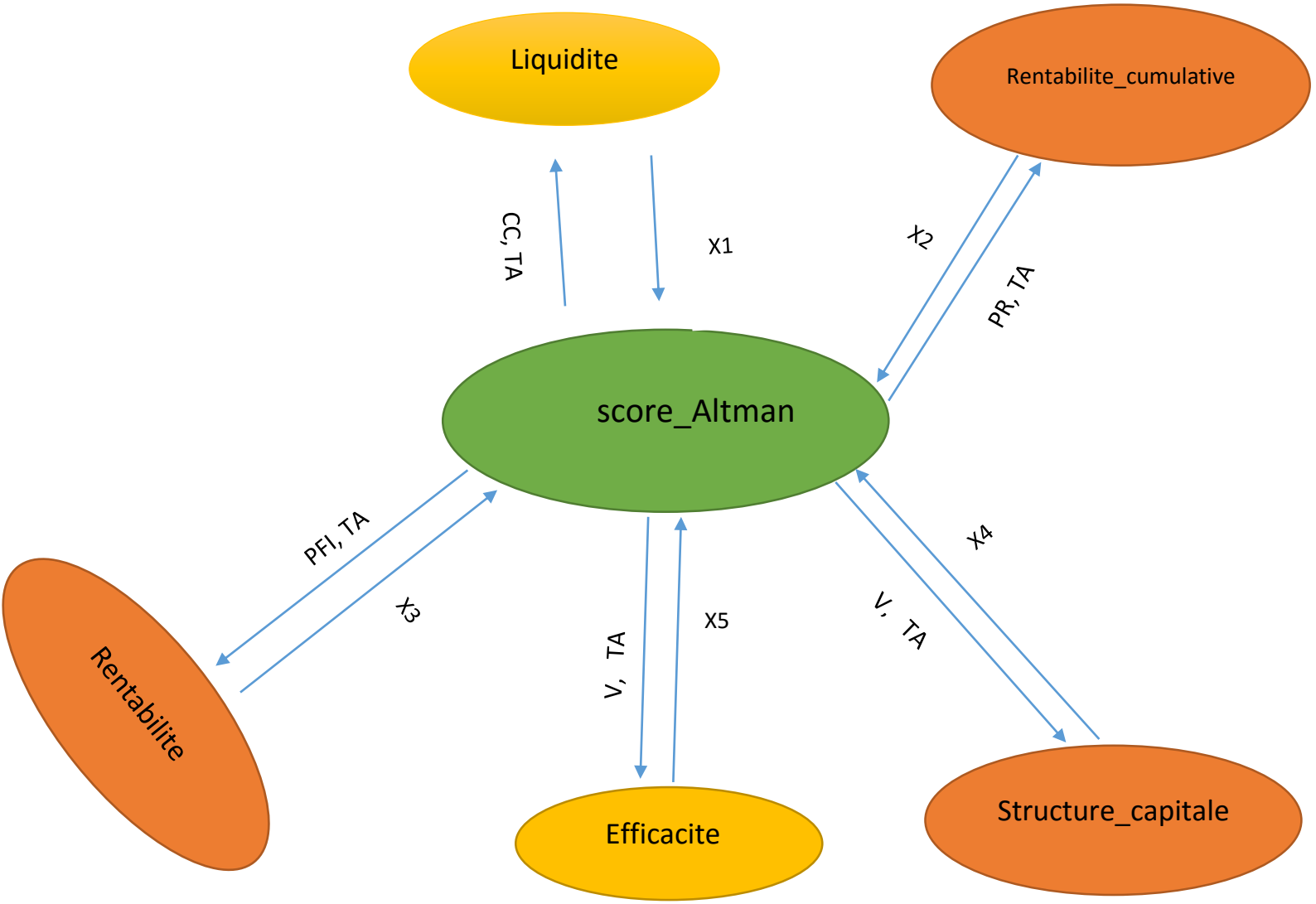
1) Découpage de l'exercice en blocs (fonctions)

-fonction liquidite
-fonction Rentabilite_cumulative
-fonction Rentabilite
-fonction Structure_Capital
-fonction Efficacite
-fonction score _Altman

2) les tableaux et diagrammes des flux

Blocs principal	Reçoit	Donnes
liquidité	CC, TA	X1
Rentabilité_cumulative	PR, TA	X2
Rentabilité	PFI, TA	X3
Structure_capitale	CB, VCP	X4
Efficacité	V, TA	X5
Score	X1, X2, X5	Z

b)Diagramme des flux



Implementation

```
Function liquidite(ByRef CC As Double, ByRef TA As Double) As Double
Dim X1 As Double
X1 = CC / TA
liquidite = X1
End Function

Function Rentabilite_cumulative(ByRef PR As Double, ByRef TA As Double)
As Double
Dim X2 As Double
X2 = PR / TA
Rentabilite_cumulative = X2
End Function

Function Rentabilite(ByRef PFI As Double, ByRef TA As Double) As Double
Dim X3 As Double
X3 = PFI / TA
Rentabilite = X3
End Function

Function Structure_Capital(ByRef CB As Double, ByRef VCP As Double) As
Double
Dim X4 As Double
X4 = CB / VCP
Structure_Capital = X4
End Function
```

```
Function Efficacite(ByRef V As Double, ByRef TA As Double) As Double
Dim X5 As Double
X5 = V / TA
Efficacite = X5
End Function

Public Function Score_Altman( ByRef CC As Double, ByRef TA As Double, ByRef PR As Double, ByRef PFI As Double, ByRef CB As Double, ByRef VCP As Double, ByRef V As Double) As Double
Dim X1 As Double
Dim X2 As Double
Dim X3 As Double
Dim X4 As Double
Dim X5 As Double
Dim A1 As Double
X1 = liquidite(CC, TA)
X2 = Rentabilite_cumulative(PR, TA)
X3 = Rentabilite(PFI, TA)
X4 = Structure_Capital(CB, VCP)
X5 = Efficacite(V, TA)
A1 = 1.2 * X1 + 1.4 * X2 + 3.3 * X3 + 0.6 * X4 + 0.999 * X5
Score_Altman = A1
End Function
```

Fonction permettant de retourner le statut de l'entreprise en fonction du score

```
Function Ismael(Yod As Single) As String
Select Case Yod
Case Is >= 2.99
   Ismael = "Accepté"
Case 1.81 To 2.99
   Ismael = "Incertitude"
Case Is < 1.81
   Ismael = "Rejetée"
End Select
End Function


Function Amsatou(Yod As Single) As String
Select Case Yod
Case 1.81 To 2.99
   Amsatou = "Incertitude"
   Case Else
   Amsatou = "0"
End Select
End Function
```