

Gr 3

Question 2CAS 1, # 1.1

$$i = 3\%$$

$$n = 20 \text{ ans}$$

$$\text{Coût d'acquisition} = 600\,000 \$ + 2000 \$ = 602\,000 \$$$

$$\begin{aligned} \text{Coût estimé} &= \text{Terrain} + \text{immeuble} + \text{équipements} \\ &= 200\,000 \$ + 500\,000 \$ + 100\,000 \$ \\ &= 800\,000 \$ \end{aligned}$$

$$\text{Coût Terrain} = 602\,000 \cdot \left( \frac{200\,000}{800\,000} \right) = 150\,500 \$$$

$$\text{Coût immeuble} = 602\,000 \cdot \left( \frac{500\,000}{800\,000} \right) = 376\,250 \$$$

$$\text{Coût équipement} = 602\,000 \cdot \left( \frac{100\,000}{800\,000} \right) = 75\,250 \$$$

CAS 1: # 1.2

$$\text{Valeur en espèce} = \frac{10}{100} \times 602\,000 \$ = 60\,200 \$ \rightarrow \text{Encaisse}$$

$$\text{Valeur en émission d'actions} = \frac{40}{100} \times 602\,000 \$ = 240\,800 \$ \rightarrow \text{Capitaux propres}$$

$$\text{Valeur en emprunt hypothécaire} = \frac{50}{100} \times 602\,000 \$ = 301\,000 \$ \rightarrow \text{Passif}$$

$$\text{Actif} = \text{passif} + \text{Capitaux propres}$$

$$\text{Encaisse} = \text{emprunt hypothécaire} + \text{émission d'actions}$$

$$-60\,200 = -301\,000 \$ + +240\,800 \$$$

Question 2 Cas #3.1

## #3.1 Amortissement linéaire

Amion 1

$$P = 195\,000 \$$$

$$R = 63\,900 \$$$

$$n = 5 \text{ ans}$$

$$m = 8$$

$$D_{2017} = \frac{P - R}{n} \times \frac{m}{12} = \frac{195\,000 - 63\,900}{5} \times \frac{8}{12} = 17\,480 \$$$

$$D_{2018} = \frac{P - R}{n} = \frac{195\,000 - 63\,900}{5} = 26\,220 \$$$

$$\text{Amortissement linéaire Amion 1} = D_{2017} + D_{2018} = 17\,480 \$ + 26\,220 \$ \\ = 43\,700 \$$$

$$\text{Comme Amion} = \text{Amion 2} \Rightarrow \text{Amortissement linéaire Amion 2} = 43\,700 \$$$

$$\text{Total amortissement linéaire} = \text{Amortissement Amion 1} + \text{Amortissement Amion 2} \\ = 43\,700 \$ + 43\,700 \$ \\ = \boxed{87\,400 \$}$$

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Question 2 (cs) #3.2

Amortissement proportionnel à l'utilisation !

Union 1 et 2

$$P = 195\,000$$

$$R = 63\,900$$

$$\text{Volume total} = 380\,000 \text{ km}$$

$$\text{Pour union 1 et 2} \Rightarrow d_t = \frac{P - R}{\text{volume total}} = \frac{195\,000 - 63\,900}{380\,000} = 0.345$$

Union 1

$$D_t = \text{volume de l'année} \times d_t$$

$$D_{2017} = 55\,000 \times 0.345 \times \frac{8}{12} = 12\,650 \text{ \$}$$

$$D_{2018} = 82\,000 \times 0.345 = 28\,290 \text{ \$}$$

Union 2

$$D_{2017} = 65\,000 \times 0.345 \times \frac{8}{12} = 14\,950 \text{ \$}$$

$$D_{2018} = 90\,000 \times 0.345 = 31\,050 \text{ \$}$$

$$\begin{aligned} \text{Amortissement Total} &= \overbrace{D_{2017} + D_{2018}}^{\text{Union 1}} + \overbrace{D_{2017} + D_{2018}}^{\text{Union 2}} \\ &= 12\,650 + 28\,290 + 14\,950 + 31\,050 \\ &= \boxed{86\,940 \text{ \$}} \end{aligned}$$

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Q2 Cas # 3.3

$$i = \frac{n(n+1)}{2} = \frac{5(6)}{2} = 15$$

Caisse 1

$$D_{2017} = \overbrace{(195\,000 - 63\,900)}^{131\,100} \cdot \left[ \frac{5-1+1}{15} \right] \times \frac{8}{12} = 29\,133 \$$$

$$D_{2018} = (195\,000 - 63\,900) \left[ \frac{5-1+1}{15} \right] \times \frac{4}{12} + (195\,000 - 63\,900) \left[ \frac{5-2+1}{15} \right] \times \frac{8}{12} =$$

$$= 14\,567 \$ + 23\,306 \$$$

$$= 37\,873 \$$$

Caisse 2

$$\left. \begin{array}{l} D_{2017} = 29\,133 \$ \\ D_{2018} = 37\,873 \$ \end{array} \right\} \text{ péri. comme Caisse 1}$$

$$\text{Provisionnement} = (D_{2017} + D_{2018}) \times \widetilde{2 \text{ années}}$$

$$= (29\,133 + 37\,873) \times 2$$

$$= \boxed{134\,012 \$}$$

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Question 2 cas # 3.4

$$d = 20\% = 0.2$$

$$\left. \begin{aligned} \text{Cas 1 : } D_{2017} &= 195\,000 \times 0.2 \times \frac{5}{12} = 26\,000 \$ \\ D_{2018} &= (195\,000 - 26\,000) \times 0.2 = 33\,800 \$ \end{aligned} \right\} = \text{Cas 2 aussi}$$

$$\text{Amortissement} = (D_{2017} + D_{2018}) \times 2 = 26\,000 + 33\,800 \times 2 = \boxed{119\,600 \$}$$

Question 2 cas # 4.a)

$$D_{2019} = \frac{P-R}{n} = \frac{195\,000 - 63\,500}{5} = 26\,220 \$$$

$$\begin{aligned} \text{Valeur comptable} &= P - (D_{2017} + D_{2018} + D_{2019}) \\ &= 195\,000 - (26\,000 + 33\,800 + 26\,220) = \end{aligned}$$

$$\text{Gain/perte} = 130\,000 \$ - 125\,080 \$ = \underline{4\,920} \rightarrow \text{gain}$$

$$\boxed{\text{Gain de } \$ 4\,920}$$

Question 2 cas # 1

$$\frac{P-R}{\frac{200\,000 - 60\,000}{380\,000}} = 0.315$$

$$D_{2019} = 40\,000 \text{ km} \times dt = \boxed{\$ 12\,631.57}$$