

Exercice 5

Projet d'investissement 1 :

- Dépenses d'investissement : 100000 DH
- Cash-Flows Annuels Générés : 60000 DH
- Durée : 5 Ans

Projet d'investissement 2 :

- Dépenses d'investissement : 227500 DH
- Cash-Flows Annuels : 70000 DH
- Durée : 5 Ans

Calculez le TRI pour chaque projet et comparez-les.

Exercice 6

Analyse d'un projet d'investissement :

- Dépenses d'investissement : 10000 DH
- Variation d'affaires :

- Année 1 : 1000 DH
- Année 2 : 1100 DH
- Année 3 : 1210 DH
- Année 4 : 1331 DH
- Année 5 : 1464 DH

- Charges Variables : 60% Du Chiffre d'affaires
- Charges Fixes : 100 DH Hors Amortissements
- Taux D'impôt : 30%
- Taux d'actualisation : 10%

1. Déterminez les cash-flows.

Exercices Corrigés en Gestion Financière

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Mathématiques et gestion financière Octave Jokung-Nguena, 2004-02-24 Cet ouvrage met en exergue les trois piliers fondamentaux de la finance moderne que sont le temps la valeur et le risque Dans une approche centrée sur l'exemple et l'applicabilité il explicite les diverses décisions des agents économiques à l'instar de la constitution d'une pargne du lancement d'un projet de la structure financière optimale de la distribution du résultat de la couverture de l'arbitrage de la spéculation et de l'incidence monétaire des opérations de restructuration Pédagogiquement la division en quatre parties permet d'acquies les bases temps valeur et risque puis de les déployer au sein de l'évaluation des actifs obligation action option du triptyque financier investissement financement distribution et des décisions financières tactiques fusion acquisition cession scission Les résultats mis en évidence dans une partie sont ensuite utilisés dans les suivantes avec en sus la mise en perspective de leurs forces et faiblesses et leur éclairage par de nombreux exemples et applications Plus d'une centaine d'exercices corrigés ponctuent les fins de chapitre L'ouvrage s'adresse principalement aux professeurs et étudiants des 2e et 3e cycles de sciences économiques et de gestion et des Grandes Ecoles de commerce et de gestion Il intéressera également les professionnels des marchés financiers

Gestion financière Josette Peyrard, 1990 *Pratique de la finance d'entreprise* Aswath Damodaran, 2010-03 Pratique de la finance d'entreprise rend les théories et modèles de la finance d'entreprise opérationnels au quotidien De nombreux cas pratiques tirés de la réalité du monde des affaires sont présentés de façon pondérée aux trois questions fondamentales O investir les ressources de l'entreprise décision d'investissement La première partie de l'ouvrage s'attache à la définition et la mesure du profil de risque d'une firme et convertit ce dernier en taux plancher pour les investissements Comment financer les investissements décisions de financement Les entreprises peuvent recourir à un financement par endettement par fonds propres ou par une combinaison des deux pour réaliser leurs projets Cette partie de l'ouvrage examine la relation entre cette décision et le taux plancher des investissements de la firme Quelle politique de dividendes pour la firme décision de distribution de dividendes La dernière partie de l'ouvrage tablit le processus par lequel les firmes peuvent déterminer le montant et la nature des dividendes verser leurs actionnaires en numéraire ou en actions Le dernier chapitre de l'ouvrage relie la valeur de la firme ces trois décisions et fournit quelques pistes pour améliorer la création de valeur par les entreprises

Journal officiel de la République française France, 1923 **Gestion financière de l'entreprise** Jacky Mailler, 1992 **Journal officiel de la République française** France, 1925 **Bulletin de statistique et de législation comparée** France. Ministère de l'économie et des finances, 1914 Bulletin de statistique et de législation comparée France. Ministère des finances, 1914 *Comptabilité de gestion* Yves De Rongé, 2013-07-05 La 3e édition entièrement revue et actualisée de cet ouvrage a pour objectif d'offrir une présentation complète et actuelle du domaine de la comptabilité de gestion de sa genèse historique jusqu'aux développements les plus récents Il comporte quatre parties Dans une première partie les concepts de base et les principes directeurs de la construction d'une comptabilité de gestion sont

d finis et discut s de fa on approfondie La deuxi me partie pr sente le mod le classique de la comptabilit de gestion qui inspire une grande partie des syst mes comptables fonctionnant dans les entreprises d aujourd hui La troisi me partie est consacr e au mod le de la comptabilit et de la gestion par activit s ABC ABM une alternative au mod le classique qui a t d velopp e pour rem dier aux difficult s croissantes du mod le classique Elle se termine par une pr sentation d une version simplifi e du mod le le Time Driven ABC La comptabilit et le syst me budg taires font l objet de la quatri me et derni re partie Apr s une pr sentation compl te des co ts standards des budgets de leur construction et du contr le budg taire les alternatives au syst me budg taire comme la budg tisation base d activit s ABB et les propositions du BBRT sont bri vement discut es L ouvrage s adresse aux tudians en conomie et en sciences de gestion Il peut servir de support complet d un cours de comptabilit de gestion ou tre utilis comme ouvrage de r frence Il est galement destin aux professionnels de la comptabilit r viseurs commissaires aux comptes et experts comptables qui y trouveront un ouvrage de r frence pour toutes les mati res de comptabilit de gestion

Jurisprudence g n rale Victor Alexis D siri Dalloz, Armand Dalloz, 1896 **R pertoire m thodique & alphab tique de l gislation, de doctrine et de jurisprudence** D siri Dalloz (avocat), Armand Dalloz, 1896 **G rer les crises financi res dans les entreprises** David Brault, 2013-06-10 Depuis 2008 les crises se succ dent Toutes les crises ne sont pas d origine financi re mais toutes ont des cons quences sur les finances et sur la tr sorerie des entreprises Nous avons ainsi dans les entreprises vocation vivre de crise en crise crises conomique mon taire de co t des mati res premi res de liquidit de solvabilit de management de performance de confiance des actionnaires des clients ou des salari s La mondialisation et la frilosit accrue des banquiers accentuent les incertitudes pesant sur l conomie Les informations traiter les risques anticiper sont en tr s forte augmentation Les quipes de management aid es de leurs conseils s organisent pour diversifier leurs sources de financement et optimiser la gestion de leur tr sorerie La plupart des responsables d entreprises ont d j rencontr plusieurs reprises ces probl matiques et travers en sortant indemnes ou pas des crises financi res Il n en demeure pas moins que dans un monde qui volue de plus en plus vite ils ont en permanence besoin de rep res au sujet de l anticipation et de la gestion des crises financi res de confronter leurs exp riences celles de professionnels aguerris et d enrichir leurs bonnes pratiques pour s organiser de mani re agile et structur e et surtout pour passer l action Au cours des 10 derni res ann es l auteur a accompagn sur le terrain plus de 400 entreprises de tous secteurs et de toutes tailles dans des situations de crise ou de situations financi res d grad es ceci dans plus de 25 pays L objectif de cet ouvrage outre de rappeler un certain nombre de fondamentaux m thodologiques est de partager cette exp rience et de faire b n ficier le lecteur d un panorama tr s large de situations concr tes rencontr es par les quipes op rationnelles sur le terrain **Canadiana** ,1990 *Etude sur la Gestion financi re en France depuis 1871* ,1884 **Annales de la Chambre des d put s** France. Assembl e nationale (1871-1942). Chambre des d put s, 1891 Gazette judiciaire et commerciale de Lyon ,1915 **Comptabilit et analyse des tats financiers** Karine Cerrada, Yves de Rong , Michel De Wolf, 2019-12-17

Cet ouvrage est une introduction générale à la comptabilité et à l'analyse des faits financiers dans le contexte belge et la lumière de l'internationalisation croissante de l'information financière. Ses spécificités sont d'offrir une approche conceptuelle plutôt que technique de la partie double avec un approfondissement de thèmes particuliers : amortissements, régularisations, taxe sur la valeur ajoutée, une ouverture aux raisonnements issus des normes comptables internationales IAS/IFRS, une mise en perspective de la comptabilité proprement dite en fonction d'objectifs d'analyse des faits financiers, une introduction à la consolidation, la mise en parallèle des applications aux entités à forme sociale et aux associations sans but lucratif, un exposé des informations financières dans le contexte de la gouvernance des entreprises et des associations. Chaque chapitre est enrichi d'exercices et chaque partie d'un exercice de synthèse. Ceux-ci proposent un ensemble de questions ouvertes et choix multiples couvrant les thèmes et concepts développés dans l'ouvrage. Le corrigé des exercices se trouve à l'adresse www.deboecksuperieur.com/site/320406. L'ouvrage dont cette nouvelle édition a été enrichie et mise jour au 31 juillet 2019, notamment en fonction du Code des sociétés et des associations, s'adresse aux professeurs et étudiants en gestion, droit, comptabilité, etc. de niveau universitaire ou supérieur non universitaire ainsi qu'aux praticiens de l'information comptable et financière qui souhaiteraient mettre jour leurs connaissances.

Annuaire européen Council of Europe/Conseil de l'Europe, 1974-12. The European Yearbook promotes the scientific study of nineteen European supranational organisations and the Organisation for Economic Co-operation and Development (OECD). Each volume contains a detailed survey of the history, structure and yearly activities of each organisation and an up-to-date chart providing a clear overview of the member states of each organisation. Each volume contains a comprehensive bibliography covering the year's relevant publications.

Annuaire Tribunal international du droit de la mer, Volume 7 (2003) International Tribunal for the Law of the Sea, 2005-03-01. Le Tribunal international du droit de la mer est un organe judiciaire indépendant créé par la Convention des Nations Unies sur le droit de la mer pour connaître des différends auxquels pourraient donner lieu l'interprétation et l'application de la Convention. Le Tribunal est ouvert aux États Parties à la Convention. Il est également ouvert des entités autres que les États Parties : États et organisations internationales non parties à la Convention et personnes physiques et morales dans les cas prévus par la Convention ou par d'autres accords confiant compétence au Tribunal. L'Annuaire offre aux juristes, aux universitaires, aux étudiants ainsi qu'au public dans son ensemble l'accès des informations concernant la compétence, la procédure et l'organisation du Tribunal ainsi que la composition et les activités de celui-ci au cours de l'année 2003. L'Annuaire est établi par le Greffe du Tribunal et est aussi disponible en anglais. Yearbook 2003.

Dictionnaire des finances:
A-D Léon Say, Louis Foyot, 1889

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