

الجمهورية الجزائرية الديمقراطية الشعبية

الديوان الوطني للتعليم و التكوين عن بعد

وزارة التربية الوطنية

تصميم إجابة امتحان المستوى - دورة ماي 2011

المادة : تسيير محاسبي و مالي

المستوى و الشعبة: 3 ثانوي تسيير و اقتصاد

| العلامة | | ع ن ا ص . ر الإجابة . ة | | | | | | محاور الموضوع | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|------------------|---|----------------|------------------|-----------------------|------------|--|---------------|------------------|--|----------------|------------------|--------|----|-----------|----------------|---|---|--|---------|---------|-----------------------|---|---|---|--------|---|--------|---------|----|---|---|--------|---|--------|----------------|-----|---|---|-------|---|-------|---------------|-----|---|-------|--------|---|--------|-------------------|-----|---|---|--------|---|--------|---------|-----|---------|---|---|---|---------|-------|-----|----------------|--------------|----------------|----------------|------------------|---------------------|--|--------------|------------------|--|----------------|---------|--------|----|-----------|----------------|---|---|---|---------|---------|----------------|---|---|---|---|---------|---------|----------------------|------------|---|---|---|--------|--------|--------------|----|---|---|---|--------|--------|------------|-----|---|--------|--------|---|--------|----------|-----|---|---|--------|---|--------|--------------|----|---|--------|--------|---|--------|----------------|----|---|-------|--------|---|--------|----------------|----|--------|---|---|---|--------|---------------|-----|---------------|---------------|----------------|----------------|------------------|---------------------|--|--|
| كاملة | مجزأة | | | | | | | الجزء الأول | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 ن | | <p>1. إعداد الميزانية الوظيفية</p> <p>أ . الجدول التمهيدي لجانب الأصول</p> <table border="1"> <thead> <tr> <th rowspan="2">خزينة الأصول</th> <th colspan="2">الأصول المتداولة</th> <th rowspan="2">الأصول الثابتة</th> <th rowspan="2">الأصول الإجمالية</th> <th rowspan="2">الأصول</th> <th rowspan="2">رح</th> </tr> <tr> <th>الاستغلال</th> <th>خارج الاستغلال</th> </tr> </thead> <tbody> <tr> <td>.</td> <td>.</td> <td></td> <td>710.000</td> <td>710.000</td> <td>الاستثمارات الإجمالية</td> <td>2</td> </tr> <tr> <td>.</td> <td>.</td> <td>45.000</td> <td>.</td> <td>45.000</td> <td>البضائع</td> <td>30</td> </tr> <tr> <td>.</td> <td>.</td> <td>60.000</td> <td>.</td> <td>60.000</td> <td>سندات المساهمة</td> <td>421</td> </tr> <tr> <td>.</td> <td>.</td> <td>8.000</td> <td>.</td> <td>8.000</td> <td>أمانات مدفوعة</td> <td>435</td> </tr> <tr> <td>.</td> <td>2.000</td> <td>18.000</td> <td>.</td> <td>20.000</td> <td>مصاريف مقيدة سلفا</td> <td>468</td> </tr> <tr> <td>.</td> <td>.</td> <td>70.000</td> <td>.</td> <td>70.000</td> <td>الزبائن</td> <td>470</td> </tr> <tr> <td>100.000</td> <td>.</td> <td>.</td> <td>.</td> <td>100.000</td> <td>البنك</td> <td>485</td> </tr> <tr> <td>100.000</td> <td>2.000</td> <td>201.000</td> <td>710.000</td> <td>1.013.000</td> <td>مجموع الأصول</td> <td></td> </tr> </tbody> </table> <p>ب . الجدول التمهيدي لجانب الخصوم</p> <table border="1"> <thead> <tr> <th rowspan="2">خزينة الخصوم</th> <th colspan="2">الخصوم المتداولة</th> <th rowspan="2">الخصوم الثابتة</th> <th rowspan="2">المبالغ</th> <th rowspan="2">الخصوم</th> <th rowspan="2">رح</th> </tr> <tr> <th>الاستغلال</th> <th>خارج الاستغلال</th> </tr> </thead> <tbody> <tr> <td>.</td> <td>.</td> <td>.</td> <td>489.000</td> <td>489.000</td> <td>الأموال الخاصة</td> <td>1</td> </tr> <tr> <td>.</td> <td>.</td> <td>.</td> <td>147.000</td> <td>147.000</td> <td>الاهتلاكات والمؤونات</td> <td>29, 39,49,</td> </tr> <tr> <td>.</td> <td>.</td> <td>.</td> <td>60.000</td> <td>60.000</td> <td>نتيجة الدورة</td> <td>88</td> </tr> <tr> <td>.</td> <td>.</td> <td>.</td> <td>55.000</td> <td>55.000</td> <td>قروض بنكية</td> <td>521</td> </tr> <tr> <td>.</td> <td>25.000</td> <td>55.000</td> <td>.</td> <td>80.000</td> <td>الموردون</td> <td>530</td> </tr> <tr> <td>.</td> <td>.</td> <td>25.000</td> <td>.</td> <td>25.000</td> <td>م م بها في ح</td> <td>54</td> </tr> <tr> <td>.</td> <td>13.500</td> <td>40.500</td> <td>.</td> <td>54.000</td> <td>ديون الاستغلال</td> <td>56</td> </tr> <tr> <td>.</td> <td>7.000</td> <td>28.000</td> <td>.</td> <td>35.000</td> <td>تسبيقات تجارية</td> <td>57</td> </tr> <tr> <td>68.000</td> <td>.</td> <td>.</td> <td>.</td> <td>68.000</td> <td>تسبيقات بنكية</td> <td>588</td> </tr> <tr> <td>68.000</td> <td>45.500</td> <td>148.500</td> <td>751.000</td> <td>1.013.000</td> <td>مجموع الخصوم</td> <td></td> </tr> </tbody> </table> | | | | | | خزينة الأصول | الأصول المتداولة | | الأصول الثابتة | الأصول الإجمالية | الأصول | رح | الاستغلال | خارج الاستغلال | . | . | | 710.000 | 710.000 | الاستثمارات الإجمالية | 2 | . | . | 45.000 | . | 45.000 | البضائع | 30 | . | . | 60.000 | . | 60.000 | سندات المساهمة | 421 | . | . | 8.000 | . | 8.000 | أمانات مدفوعة | 435 | . | 2.000 | 18.000 | . | 20.000 | مصاريف مقيدة سلفا | 468 | . | . | 70.000 | . | 70.000 | الزبائن | 470 | 100.000 | . | . | . | 100.000 | البنك | 485 | 100.000 | 2.000 | 201.000 | 710.000 | 1.013.000 | مجموع الأصول | | خزينة الخصوم | الخصوم المتداولة | | الخصوم الثابتة | المبالغ | الخصوم | رح | الاستغلال | خارج الاستغلال | . | . | . | 489.000 | 489.000 | الأموال الخاصة | 1 | . | . | . | 147.000 | 147.000 | الاهتلاكات والمؤونات | 29, 39,49, | . | . | . | 60.000 | 60.000 | نتيجة الدورة | 88 | . | . | . | 55.000 | 55.000 | قروض بنكية | 521 | . | 25.000 | 55.000 | . | 80.000 | الموردون | 530 | . | . | 25.000 | . | 25.000 | م م بها في ح | 54 | . | 13.500 | 40.500 | . | 54.000 | ديون الاستغلال | 56 | . | 7.000 | 28.000 | . | 35.000 | تسبيقات تجارية | 57 | 68.000 | . | . | . | 68.000 | تسبيقات بنكية | 588 | 68.000 | 45.500 | 148.500 | 751.000 | 1.013.000 | مجموع الخصوم | | |
| خزينة الأصول | الأصول المتداولة | | الأصول الثابتة | الأصول الإجمالية | الأصول | رح | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | الاستغلال | خارج الاستغلال | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | | 710.000 | 710.000 | الاستثمارات الإجمالية | 2 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | 45.000 | . | 45.000 | البضائع | 30 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | 60.000 | . | 60.000 | سندات المساهمة | 421 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | 8.000 | . | 8.000 | أمانات مدفوعة | 435 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | 2.000 | 18.000 | . | 20.000 | مصاريف مقيدة سلفا | 468 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | 70.000 | . | 70.000 | الزبائن | 470 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100.000 | . | . | . | 100.000 | البنك | 485 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 100.000 | 2.000 | 201.000 | 710.000 | 1.013.000 | مجموع الأصول | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| خزينة الخصوم | الخصوم المتداولة | | الخصوم الثابتة | المبالغ | الخصوم | رح | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | الاستغلال | خارج الاستغلال | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | . | 489.000 | 489.000 | الأموال الخاصة | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | . | 147.000 | 147.000 | الاهتلاكات والمؤونات | 29, 39,49, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | . | 60.000 | 60.000 | نتيجة الدورة | 88 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | . | 55.000 | 55.000 | قروض بنكية | 521 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | 25.000 | 55.000 | . | 80.000 | الموردون | 530 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | . | 25.000 | . | 25.000 | م م بها في ح | 54 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | 13.500 | 40.500 | . | 54.000 | ديون الاستغلال | 56 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| . | 7.000 | 28.000 | . | 35.000 | تسبيقات تجارية | 57 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68.000 | . | . | . | 68.000 | تسبيقات بنكية | 588 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68.000 | 45.500 | 148.500 | 751.000 | 1.013.000 | مجموع الخصوم | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 5×0,50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 5×0,50 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| العلامة | | عند إصدار الإجابة | محاور الموضوع |
|---------|-------|---|--------------------|
| كاملة | مجزأة | | |
| | 01 | $1000000 = 700000(1,07)^{-4} + a \frac{1 - (1,07)^{-4}}{0,07} (1,07)^{-4}$ $1000000 = (700000 \times 0,762895) + (a \times 2,584087)$ | |
| | 0,50 | $1000000 = 534026,5 + (a \times 2,584087)$ $1000000 - 534026,5 = a \times 2,584087$ $465973,5 = a \times 2,584087$ | |
| | 0,50 | $a = \frac{465973,5}{2,584087} = 180.324,23 \text{ DA}$ | |
| | | | الطريقة (2): |
| | 0,50 | $A_4 = 1000000(1,07)^4 = 1.310.796,01 \text{ DA}$ <p>المبلغ الباقي تسديده بعد تسديد المبلغ الفوري ويعتبر هو القيمة الحالية بالنسبة لـ 4 دفعات نهاية المدة</p> | |
| | 0,50 | $1.310.796,01 - 700000 = 610.796,01 \text{ DA}$ | قيمة الدفعة تساوي: |
| | 0,50 | $610.796,01 = a \frac{1 - (1,07)^4}{0,07}$ | |
| | | $610.796,01 = a \frac{1 - (1,07)^4}{0,07}$ | |
| | 0,50 | $610.796,01 = a \times 3,387211$ $a = \frac{610.796,01}{3,387211} = 180.324,15 \text{ DA}$ | |