

Comptabilité générale QCM Corrigé



Ce QCM est basé sur l'ensemble du cours de bases de comptabilité. Il ressemble fortement au QCM de l'examen final.
Bonne chance

1- Le bilan comptable sert à :

- a) calculer le solde bancaire prévisionnel
- b) calculer la rentabilité des activités sur une période
- c) analyser la santé financière de l'entreprise

2- Le bilan est composé :

- a) de charges- produits
- b) d'un actif-passif
- c) de dépenses-recettes

3- Le bilan comptable concerne :

- a) les activités sur une période
- b) l'état des financements à un moment donné
- c) uniquement les investissements

4- L'actif du bilan comporte notamment :

- a) les immobilisations
- b) les emprunts
- c) le capital propre

5- On trouve dans les immobilisations :

- a) des créances
- b) des terres en fermage
- c) le matériel en propriété

6- Les immobilisations sont évaluées au bilan à :

- a) leur valeur d'origine
- b) leur valeur résiduelle
- c) l'amortissement

7- L'actif circulant comprend :

- a) les stocks
- b) les parts sociales
- c) les immobilisations

8- Le compte bancaire apparaît, s'il est à découvert :

- a) à l'actif

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Camilla Rothe



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