

Comptabilisation du paiement et de la différence de change par écritures simples :

Le 30 mars, nous payons ces EUR 100'000.- par virement bancaire au cours de 1.23 après avoir déduit 2% d'escompte.

| | | | |
|-----------|------------------------|---|----------------|
| DF | à Banque | <i>Montant payé : 98'000 € * 1.23</i> | 120'540 |
| DF | à Déd. obtenues | <i>Escompte au cours initial : 2'000 € * 1.25</i> | 2'500 |
| DF | à Achat – M. | <i>Solde du compte DF</i> | 1'960 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------------------|----------------|---------|-------|--|--|---|------|---|---------|---------|-------|--|-------|--|--|--|---------|--|---|--|---|--|--|----------|---|--|---------|--|--|----------------|--|---|--|---------|--|--|------|---|--|-------|--|--|
| <table border="0"> <tr><td style="text-align: right;">+ Achat - M</td><td style="text-align: left;">-</td></tr> <tr><td style="text-align: right;">125'000</td><td style="text-align: left;">1'960</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> </table> | + Achat - M | - | 125'000 | 1'960 | | | <table border="0"> <tr><td style="text-align: right;">- DF</td><td style="text-align: left;">+</td></tr> <tr><td style="text-align: right;">120'540</td><td style="text-align: left;">125'000</td></tr> <tr><td style="text-align: right;">2'500</td><td></td></tr> <tr><td style="text-align: right;">1'960</td><td></td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> <tr><td style="text-align: center;">Solde =</td><td></td></tr> <tr><td style="text-align: center;">=</td><td></td></tr> <tr><td style="text-align: center;">0</td><td></td></tr> </table> | - DF | + | 120'540 | 125'000 | 2'500 | | 1'960 | | | | Solde = | | = | | 0 | | <table border="0"> <tr><td style="text-align: right;">+ Banque</td><td style="text-align: left;">-</td></tr> <tr><td></td><td style="text-align: left;">120'540</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> <tr><td style="text-align: center;">Montant payé =</td><td></td></tr> <tr><td style="text-align: center;">=</td><td></td></tr> <tr><td style="text-align: center;">120'540</td><td></td></tr> </table> | + Banque | - | | 120'540 | | | Montant payé = | | = | | 120'540 | | <table border="0"> <tr><td style="text-align: right;">- DO</td><td style="text-align: left;">+</td></tr> <tr><td></td><td style="text-align: left;">2'500</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> </table> | - DO | + | | 2'500 | | |
| + Achat - M | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 125'000 | 1'960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| - DF | + | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 120'540 | 125'000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2'500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1'960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solde = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| + Banque | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 120'540 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Montant payé = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 120'540 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| - DO | + | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2'500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 juillet : | Achat - M à DF | 125'000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 juillet : | DF à Banque | 120'540 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | DF à DO | 2'500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | DF à Achat - M. | 1'960 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

www.pambianco.net

Exemple 2 : le taux de change augmente

Le 10 mars, nous comptabilisons l'achat de marchandises venant d'Allemagne pour EUR 100'000.- au cours de 1.25.

Comptabilisation de la facture :

| | | | | |
|-------------------|-------------|-----------------------|----------------|----------------|
| Achat – M. | à DF | <i>100'000 * 1.25</i> | 125'000 | 125'000 |
|-------------------|-------------|-----------------------|----------------|----------------|

Le 30 mars, nous payons ces EUR 100'000.- par virement bancaire au cours de 1.26 après avoir déduit 2% d'escompte.

Comptabilisation du paiement de la facture et de la différence de change par écriture multiple :

| | | | | |
|---------------------|------------|----------------------|--|----------------|
| Les suivants | aux | Suivants | | |
| | | Banque | <i>Montant payé : 98'000 € * 1.26</i> | 123'480 |
| | | Déd. obtenues | <i>Escompte au cours initial : 2'000 € * 1.25</i> | 2'500 |
| DF | | | <i>La facture initiale est sortie du compte DF</i> | 125'000 |
| Achat – M. | | | <i>(123'480 + 2'500) - 125'000</i> | 980 |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|----------------|----------------|-----|--|--|---|------|---|---------|---------|--|--|---------|--|---|--|---|--|--|----------|---|--|---------|--|--|----------------|--|---|--|---------|--|--|------|---|--|-------|--|--|
| <table border="0"> <tr><td style="text-align: right;">+ Achat - M</td><td style="text-align: left;">-</td></tr> <tr><td style="text-align: right;">125'000</td><td style="text-align: left;">980</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> </table> | + Achat - M | - | 125'000 | 980 | | | <table border="0"> <tr><td style="text-align: right;">- DF</td><td style="text-align: left;">+</td></tr> <tr><td style="text-align: right;">125'000</td><td style="text-align: left;">125'000</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> <tr><td style="text-align: center;">Solde =</td><td></td></tr> <tr><td style="text-align: center;">=</td><td></td></tr> <tr><td style="text-align: center;">0</td><td></td></tr> </table> | - DF | + | 125'000 | 125'000 | | | Solde = | | = | | 0 | | <table border="0"> <tr><td style="text-align: right;">+ Banque</td><td style="text-align: left;">-</td></tr> <tr><td></td><td style="text-align: left;">123'480</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> <tr><td style="text-align: center;">Montant payé =</td><td></td></tr> <tr><td style="text-align: center;">=</td><td></td></tr> <tr><td style="text-align: center;">123'480</td><td></td></tr> </table> | + Banque | - | | 123'480 | | | Montant payé = | | = | | 123'480 | | <table border="0"> <tr><td style="text-align: right;">- DO</td><td style="text-align: left;">+</td></tr> <tr><td></td><td style="text-align: left;">2'500</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;"></td></tr> </table> | - DO | + | | 2'500 | | |
| + Achat - M | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 125'000 | 980 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| - DF | + | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 125'000 | 125'000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Solde = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| + Banque | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 123'480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Montant payé = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| = | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 123'480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| - DO | + | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 2'500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 juillet : | Achat - M à DF | 125'000 | 125'000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30 juillet : | Les suivants aux Suivants | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | DF | Banque | 125'000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | DO | 123'480 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Achat - M. | | 2'500 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 980 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

www.pambianco.net

Comptabilisation du paiement et de la différence de change par écritures simples :

Le 30 mars, nous payons ces EUR 100'000.- par virement bancaire au cours de 1.26 après avoir déduit 2% d'escompte.

| | | | |
|-------------------|------------------------|---|----------------|
| DF | à Banque | <i>Montant payé : 98'000 € * 1.26</i> | 123'480 |
| DF | à Déd. obtenues | <i>Escompte au cours initial : 2'000 € * 1.25</i> | 2'500 |
| Achat – M. | à DF | <i>Solde du compte DF</i> | 980 |

| | | | | | | | | | | | | | | | | | |
|---|-----------------|-----------------|-----------|--|--------|-------------------|--|-----------|---|------------|---------|--|------------------------|--|--------|-------|--|
| <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">+ Achat - M -</td> </tr> <tr> <td style="text-align: center;">125'000 980</td> </tr> <tr> <td style="text-align: center;"> </td> </tr> </table> | + Achat - M - | 125'000 980 | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">- DF +</td> </tr> <tr> <td style="text-align: center;">125'000 125'000</td> </tr> <tr> <td style="text-align: center;"> </td> </tr> <tr> <td style="text-align: center;">Solde = 0</td> </tr> </table> | - DF + | 125'000 125'000 | | Solde = 0 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">+ Banque -</td> </tr> <tr> <td style="text-align: center;"> 123'480</td> </tr> <tr> <td style="text-align: center;"> </td> </tr> <tr> <td style="text-align: center;">Montant payé = 123'480</td> </tr> </table> | + Banque - | 123'480 | | Montant payé = 123'480 | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">- DO +</td> </tr> <tr> <td style="text-align: center;"> 2'500</td> </tr> <tr> <td style="text-align: center;"> </td> </tr> </table> | - DO + | 2'500 | |
| + Achat - M - | | | | | | | | | | | | | | | | | |
| 125'000 980 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| - DF + | | | | | | | | | | | | | | | | | |
| 125'000 125'000 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| Solde = 0 | | | | | | | | | | | | | | | | | |
| + Banque - | | | | | | | | | | | | | | | | | |
| 123'480 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| Montant payé = 123'480 | | | | | | | | | | | | | | | | | |
| - DO + | | | | | | | | | | | | | | | | | |
| 2'500 | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |
| 10 juillet : Achat - M à DF | 125'000 125'000 | | | | | | | | | | | | | | | | |
| 30 juillet : Les suivants aux Suivants | DF Banque DO | 125'000 123'480 | 2'500 980 | | | | | | | | | | | | | | |
| Achat - M. | | | | | | | | | | | | | | | | | |

www.pambianco.net