

L'Épouvante Inc.

L'épouvante inc. fabrique des sorcières décoratives pour orner l'extérieur des résidences. Voici quelques données de la société L'épouvante pour l'exercice financier 2012.

Achats de matières premières	415 000 \$
Amortissement de l'équipement de fabrication	62 000
Amortissement du matériel de vente	12 000
Assurance de l'usine	9 000
Chiffre d'affaires	2 240 000
Entretien de l'usine	37 000
Fournitures de l'usine	11 000
Frais de livraison aux clients	29 000
Frais de représentation et de déplacement	51 000
Loyer des installations	200 000
Main-d'œuvre directe	320 000
Main-d'œuvre indirecte	210 000
Publicité	34 000
Salaires du personnel de vente et d'administration	189 000
Services publics	100 000
Stock de produits en cours au début	47 000
Stock de produits en cours à la fin	38 000
Stock de matières premières au début	23 000
Stock de matières premières à la fin	28 000

Voici des renseignements supplémentaires sur les activités de l'entreprise au cours de l'exercice qui a pris fin le 31 décembre 2012.

- Soixante-quinze pour cent du loyer des installations et 70 % du coût des services publics sont reliés aux activités de fabrication. Le reste est relié aux activités de vente et d'administration.
- L'entreprise a maintenu son prix de vente à 7,00 \$ l'unité pendant tout l'exercice.
- Les stocks de produits finis au début et à la fin de l'exercice sont les suivants :

	En dollars	En unités
Début de l'exercice	?	16 000 unités
Fin de l'exercice	72 000 \$	18 000 unités

L'entreprise utilise la méthode PEPS (premier entré, premier sorti) pour évaluer ses stocks.

- L'entreprise a obtenu un bénéfice brut de 968 000 \$ pour l'exercice terminé le 31 décembre 2012.

Travail à faire

- Préparez l'état du coût des produits fabriqués et terminés pour l'exercice terminé le 31 décembre 2012.
- Déterminez le coût unitaire de fabrication de l'exercice 2012.
- Déterminez le coût unitaire de fabrication de l'exercice 2011.

Lepouvante Eacutedition Inteacutegrade

Y Pai



Lepouvante Eacutedition Inteacutegrade:

This book delves into Lepouvante Eacutedition Inteacutegrade. Lepouvante Eacutedition Inteacutegrade is an essential topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Lepouvante Eacutedition Inteacutegrade, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Lepouvante Eacutedition Inteacutegrade
- Chapter 2: Essential Elements of Lepouvante Eacutedition Inteacutegrade
- Chapter 3: Lepouvante Eacutedition Inteacutegrade in Everyday Life
- Chapter 4: Lepouvante Eacutedition Inteacutegrade in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Lepouvante Eacutedition Inteacutegrade. This chapter will explore what Lepouvante Eacutedition Inteacutegrade is, why Lepouvante Eacutedition Inteacutegrade is vital, and how to effectively learn about Lepouvante Eacutedition Inteacutegrade.

3. In chapter 2, the author will delve into the foundational concepts of Lepouvante Eacutedition Inteacutegrade. This chapter will elucidate the essential principles that must be understood to grasp Lepouvante Eacutedition Inteacutegrade in its entirety.

4. In chapter 3, the author will examine the practical applications of Lepouvante Eacutedition Inteacutegrade in daily life. The third chapter will showcase real-world examples of how Lepouvante Eacutedition Inteacutegrade can be effectively utilized in everyday scenarios.

5. In chapter 4, the author will scrutinize the relevance of Lepouvante Eacutedition Inteacutegrade in specific contexts. This chapter will explore how Lepouvante Eacutedition Inteacutegrade is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, the author will draw a conclusion about Lepouvante Eacutedition Inteacutegrade. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Lepouvante Eacutedition Inteacutegrade.

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Lepouvante Eacutedition Inteacutegrale Introduction

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