

I → Ce qu'il faut retenir

1 Définition :

Le stock est l'ensemble des biens et services qui interviennent dans le cycle d'exploitation de l'entreprise pour être soit vendus (Marchandises ou Produits) soit consommés (Matières et Fournitures).

2 Calcul et signification de la variation des stocks :

• Variation de stock = Stock Final - Stock initial

• Variation de stock > 0 ⇒ SF > SI ⇒ **Stockage**

Stock de m/s ou matières lères

↓
Une réduction des charges

Stock de Produits

↓
Une augmentation de Produits

• Variation de stock < 0 ⇒ SF < SI ⇒ **Déstockage**

Stock de M/s ou matières lères

↓
Une augmentation des charges

Stock de Produits

↓
Une diminution des produits

3 Comptabilisation :

• Principe de comptabilisation :

→ a. Annulation du stock initial.

6114	Variation des stocks de m/s	(1)
6124	Variation des stocks de matières et fournitures	
7131	Variation des stocks des produits en cours	
7132	Variation des stocks de biens produits	
7134	Variation des stocks de services en cours	
3111	Marchandises	(1)
3120	Matières et fournitures consommables	
3130	Produits en cours	
3140	Produits intermédiaires et produits finis	
3150	Produits Finis	
•	Annulation du Stock initial	

(1) : stock initial

→ b. Constatation du stock final.

3111	Marchandises	(2)
3120	Matières et fournitures consommables	
3130	Produits en cours	
3140	Produits intermédiaires et produits finis	
3150	Produits Finis	SF
6114	Variation des stocks de marchandises	(2)
6124	Variation des stocks de matières et fournitures	
7131	Variation des stocks de produits en cours	
7132	Variation des stocks de biens produits	
7134	Variations des stocks de services en cours	
	Constatation du stock Final	

1 L'utilisation de la variation des stocks :

• Achats reversés de m/s = Achats nets de m/s - Variation de stock m/s

Avec achats nets de m/s = Achats de m/s - Réductions commerciales (obtenues) sur achat de m/s.

• Achats consommés de M et F = Achats nets de M et F - Variation de stock de Matières, Fournitures

Avec achat net de matières et fournitures = Achats de matières et fournitures - RRR, C / Achats de M et F

• Production effective de l'exercice = Vente de biens et services produits + variation des stocks de produits + Immobilisation produite par l'Exe pour elle-même.

Extrait du Bilan au 31/12/N		Extrait du CPC	
Actif	Montant	Éléments	Montants
		<u>Produits d'exploitation :</u>	
		• vente de biens et services	
		• Δ de stock de produits	
		...	
<u>Actif circulant :</u>		<u>Charges d'exploitation :</u>	
Marchandises	Stock Final	• Achats reversés de m/s	
Matières et Fournitures		• Achats consommés de M et F	
Produits en cours			

Livre Comptabilite Marocaine

OECD



Livre Comptabilite Marocaine:

Unveiling the Magic of Words: A Report on "**Livre Comptabilite Marocaine**"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Livre Comptabilite Marocaine**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound affect on the souls of its readers.

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