

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.

- a) 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.
- b) L'entreprise a maintenu son prix de vente à 7,00 \$ l'unité pendant tout l'exercice.
- c) 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.

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

Travail à faire

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

Lepouvante Eacutedition Inteacutegrale

E Durkheim



Lepouvante Eacutedition Inteacutegrale:

Lepouvante Eacutedition Inteacutegrale Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the energy of words has be more evident than ever. They have the ability to inspire, provoke, and ignite change. Such is the essence of the book **Lepouvante Eacutedition Inteacutegrale**, a literary masterpiece that delves deep to the significance of words and their affect our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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Table of Contents Lepouvante Eacutedition Inteacutegrale

1. Understanding the eBook Lepouvante Eacutedition Inteacutegrale
 - The Rise of Digital Reading Lepouvante Eacutedition Inteacutegrale
 - Advantages of eBooks Over Traditional Books
2. Identifying Lepouvante Eacutedition Inteacutegrale
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Lepouvante Eacutedition Inteacutegrale
 - User-Friendly Interface
4. Exploring eBook Recommendations from Lepouvante Eacutedition Inteacutegrale
 - Personalized Recommendations
 - Lepouvante Eacutedition Inteacutegrale User Reviews and Ratings
 - Lepouvante Eacutedition Inteacutegrale and Bestseller Lists
5. Accessing Lepouvante Eacutedition Inteacutegrale Free and Paid eBooks

- Lepouvante Eacutedition Inteacutegrale Public Domain eBooks
- Lepouvante Eacutedition Inteacutegrale eBook Subscription Services
- Lepouvante Eacutedition Inteacutegrale Budget-Friendly Options
- 6. Navigating Lepouvante Eacutedition Inteacutegrale eBook Formats
 - ePub, PDF, MOBI, and More
 - Lepouvante Eacutedition Inteacutegrale Compatibility with Devices
 - Lepouvante Eacutedition Inteacutegrale Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Lepouvante Eacutedition Inteacutegrale
 - Highlighting and Note-Taking Lepouvante Eacutedition Inteacutegrale
 - Interactive Elements Lepouvante Eacutedition Inteacutegrale
- 8. Staying Engaged with Lepouvante Eacutedition Inteacutegrale
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Lepouvante Eacutedition Inteacutegrale
- 9. Balancing eBooks and Physical Books Lepouvante Eacutedition Inteacutegrale
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Lepouvante Eacutedition Inteacutegrale
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Lepouvante Eacutedition Inteacutegrale
 - Setting Reading Goals Lepouvante Eacutedition Inteacutegrale
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Lepouvante Eacutedition Inteacutegrale
 - Fact-Checking eBook Content of Lepouvante Eacutedition Inteacutegrale
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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