

Imputation des ch. indirectes aux meubles de type A

$$\begin{array}{l} \left. \begin{array}{l} \text{Unité d'œuvre} \\ 800 \text{ h. M.O.D} \\ \text{activité totale} \end{array} \right\} \longrightarrow \begin{array}{l} 96\,000 \text{ F} \\ \text{ch. ind. totaux} \end{array} \end{array} \quad \begin{array}{l} \text{Direct costs} \\ 71\,000 \end{array}$$

$$\begin{array}{l} 1 \text{ U.O} \\ \left. \begin{array}{l} \text{h. M.O.D} \end{array} \right\} \longrightarrow \frac{96\,000}{800} = 120 \text{ F} \end{array}$$

$$\begin{array}{l} \text{Pour les 200 meubles A} \longrightarrow 200 \times 120 \text{ F} = \\ 24\,000 \text{ F} \end{array}$$

$$\begin{array}{l} 200 \left\{ \begin{array}{l} \text{U.O} \\ \text{h. M.O.D} \end{array} \right. \end{array}$$

$$\boxed{\frac{96\,000 \times 200}{800} = 24\,000 = 1}$$

$$\frac{71\,000 \times 200}{800} =$$

$$\frac{17\,500}{=}$$

direct costing.