

БИБЛИОТЕКИ - ИЗБИРАТЕЛЯМ ГОРОДА

Выборы — демократическая процедура, с помощью которой определяются исполнители на некоторые ключевые позиции в различных общественных структурах (государства, организации).
Выборы осуществляются путём голосования, проводимого в соответствии с регламентом выборов.



Процедура выборов регламентируется следующими законами



КОНСТИТУЦИЯ РОССИЙСКОЙ ФЕДЕРАЦИИ

Конституция РФ ст. 32

1. Граждане Российской Федерации имеют право участвовать в управлении делами государства как непосредственно, так и через своих представителей.
2. Граждане Российской Федерации имеют право избирать и быть избранными в органы государственной власти и органы местного самоуправления, а также участвовать в референдуме.
3. Не имеют права избирать и быть избранными граждане, признанные судом недееспособными, а также содержащиеся в местах лишения свободы по приговору суда.

Федеральный закон
от 26.11.1996 г. № 138-ФЗ (ред. от 9.11.2009)
“Об обеспечении конституционных прав
граждан РФ избрать и быть избранными в
органы местного самоуправления”
(принят ГД ФС РФ 23.10.1996)

Областные законы о выборах

Устав Ростовской области от 29 мая 1996 года № 19-ЗС

Областной закон от 11 июля 2006 года № 515-ЗС «О выборах депутатов Законодательного Собрания Ростовской области»

Областной закон от 19 декабря 2005 года № 414-ЗС «О выборах депутатов представительных органов муниципальных образований в Ростовской области»

Областной закон от 28 декабря 2005 года № 429-ЗС «О выборах глав муниципальных образований в Ростовской области»

Областной закон от 29 марта 2005 года № 300-ЗС «О выборах в органы местного самоуправления вновь образованных муниципальных образований в Ростовской области»

Областной закон от 15 марта 2004 года № 95-ЗС «Об Избирательной комиссии Ростовской области»

Областной закон от 25 октября 2002 года № 276-ЗС «О территориальных избирательных комиссиях Ростовской области»

Областной закон Ростовской области “О выборах глав муниципальных образований в Ростовской области”

Ст.1

Настоящий областной закон определяет порядок подготовки и проведения выборов глав муниципальных образований в Ростовской области на основе всеобщего равного и прямого избирательного права при тайном голосовании.

14 марта 2010 г.

в г. Каменске-Шахтинском пройдут выборы мэра



На должность мэра
г. Каменска-Шахтинского
зарегистрировано

7 кандидатов

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed explanation of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It explains the difference between assets, liabilities, and equity accounts, and how they are classified. It also discusses the importance of understanding the normal balances for each type of account.

The fourth part of the document discusses the process of adjusting entries. It explains why adjusting entries are necessary and how they are prepared. It provides examples of adjusting entries for depreciation, bad debts, and accrued expenses.

The fifth part of the document discusses the preparation of financial statements. It explains how the adjusted trial balance is used to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of comparing the financial statements to the previous period to identify trends.

The sixth part of the document discusses the closing process. It explains how the temporary accounts (revenues, expenses, and dividends) are closed to the permanent accounts (retained earnings). It provides a step-by-step guide to the closing process.

The seventh part of the document discusses the importance of internal controls. It explains how internal controls help to prevent errors and fraud, and how they can be designed to protect the organization's assets.

The eighth part of the document discusses the role of the accountant. It explains the various responsibilities of an accountant, including recording transactions, preparing financial statements, and providing financial advice to management.

The ninth part of the document discusses the importance of ethics in accounting. It explains how accountants should maintain objectivity and integrity, and how they should report any unethical behavior.

The tenth part of the document discusses the future of accounting. It explains how technology is changing the industry, and how accountants must stay up-to-date on the latest developments.

The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only sales and purchases but also any other financial activities that may occur. It is essential to have a clear and concise system in place to ensure that all data is properly recorded and easily accessible.

In addition, the document emphasizes the need for regular audits and reconciliations. By comparing the recorded data against actual transactions, any discrepancies can be identified and corrected promptly. This helps to ensure the integrity and accuracy of the financial information.

Furthermore, the document highlights the significance of proper documentation and record-keeping. All receipts, invoices, and other supporting documents should be kept in a secure and organized manner. This not only facilitates the auditing process but also provides a clear trail of evidence in the event of any disputes or legal proceedings.

Finally, the document stresses the importance of staying up-to-date with the latest accounting practices and regulations. The financial landscape is constantly evolving, and it is crucial for businesses to adapt and comply with the most current requirements. This may involve attending seminars, workshops, or consulting with professional advisors.

The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only sales and purchases but also any other financial activities that may occur. It is essential to ensure that all entries are properly documented and supported by appropriate evidence.

In addition, the document emphasizes the need for regular reconciliation of accounts. This process involves comparing the company's internal records with the bank statements to identify any discrepancies. By doing so, the company can ensure that its financial statements are accurate and reliable.

Another key aspect of financial management is the timely payment of bills and invoices. Failure to do so can result in late fees, damaged relationships with suppliers, and potential legal action. Therefore, it is crucial to establish a system for tracking and paying all obligations on time.

Finally, the document highlights the importance of budgeting and financial forecasting. By setting a budget and regularly monitoring actual performance against it, the company can identify areas where it is overspending or underspending. This information is invaluable for making informed decisions about future operations and investments.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, accounts payable, and accounts receivable. It also outlines the procedures for recording these transactions, including the use of double-entry bookkeeping to ensure that the books are balanced.

The second part of the document focuses on the analysis of the recorded data. It explains how to calculate key financial ratios and metrics, such as the gross profit margin, net profit margin, and current ratio. These metrics are used to assess the company's financial health and performance. The document also discusses the importance of comparing these metrics over time and against industry benchmarks to identify trends and areas for improvement.

The final part of the document provides a summary of the key findings and recommendations. It highlights the areas where the company's performance is strong and where it needs to focus its efforts. The document concludes by emphasizing the importance of regular financial review and reporting to ensure that the company remains on track and is able to make informed decisions about its future.



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions and how to use a double-entry system to ensure that the books are balanced.

The second part of the document focuses on the process of reconciling the books. It explains how to compare the company's records with bank statements and other external sources to identify any discrepancies. This process is crucial for detecting errors and preventing fraud. The document provides a step-by-step guide to performing a reconciliation, including how to investigate and resolve any differences.

The third part of the document discusses the importance of regular audits. It explains that audits are necessary to ensure that the financial statements are accurate and reliable. The document provides a list of common audit procedures and explains how to prepare for an audit. It also discusses the role of the auditor and how to respond to any findings.

The fourth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions and how to use a double-entry system to ensure that the books are balanced.

The fifth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions and how to use a double-entry system to ensure that the books are balanced.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial data. This includes not only sales and purchases but also expenses and income. The document provides a detailed list of items that should be tracked, such as inventory levels, customer orders, and supplier invoices. It also outlines the procedures for recording these transactions, including the use of specific forms and the assignment of responsibility to different staff members.

The second part of the document focuses on the analysis of the recorded data. It describes various methods for identifying trends and anomalies in the financial performance. This includes comparing current periods with previous ones, as well as analyzing the data by department or product line. The document also discusses the importance of regular audits to verify the accuracy of the records and to detect any potential fraud or errors. It provides a step-by-step guide for conducting these audits, from the selection of samples to the final reporting of findings.

The final part of the document addresses the use of the financial data for decision-making. It explains how the information can be used to identify areas for improvement, such as reducing costs or increasing sales. It also discusses the role of financial data in budgeting and forecasting, and provides examples of how to use the data to set realistic goals and track progress. The document concludes by emphasizing the importance of transparency and communication in the financial reporting process, and encourages the use of clear and concise language when presenting the data to management and other stakeholders.

**В целях повышения правовой и политической
культуры**

**для старшеклассников и учащихся высших и
средних учебных заведений**

библиотеки города предлагают:

ЦБ им. Горького

- Просмотр правовой литературы «Гражданин своего отечества»
09.02.2010
- Обзор «Демократия и выборы в России» 10.02.2010
- Беседа «Избирательные права граждан» 24.02.2010
- Цикл виртуальных путешествий
по сайтам Интернета «Выборы и Интернет» 10.03.2010г.
- Час информации «Молодежи об избирательном праве» 5.03.2010г.
- Правовая игра «Человек, государство, закон» 11.03.2010г.

Библиотека им. Островского

- | | | |
|-----------------------|---|------------|
| Тематическая выставка | «Уголок избирателя» | 09.02.2010 |
| Обзор периодики | «Молодежи о выборах»
14.00 | 11.03.2010 |
| Обзор прессы | «Предвыборный Каменск»
17.00 | 12.03.2010 |
| Тематический стеллаж | «Общество. Политика. Человек»
24.02.2010 | |
| Беседа | «Выбери будущее нашего города»
12.00 | 06.03.2010 |
| День информации | «Молодежь и мир» | 11.03.2010 |
| Беседа | «Между прошлым и будущим»
15.00 | 07.05.2010 |

Библиотека им. Пушкина

**Выставка «Ты выбираешь свой завтрашний
день»**