

**БИБЛИОТЕКИ - ИЗБИРАТЕЛЯМ ГОРОДА**

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**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**

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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 transfers between accounts.

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 described in detail, with examples provided to illustrate the concepts.

The third part of the document focuses on the classification of accounts. It explains how to distinguish between assets, liabilities, and equity accounts, and how to further subdivide them into current and non-current categories. This classification is essential for preparing the balance sheet and the statement of financial position.

The fourth part of the document discusses the importance of the double-entry system. It explains how every transaction affects two or more accounts, and how the total debits must always equal the total credits. This system helps to ensure the accuracy of the accounting records and provides a built-in check on the work.

The fifth part of the document covers the preparation of the journal. It explains how to record transactions in the journal, including the date, a description of the transaction, and the amounts debited and credited. The journal is the first step in the accounting cycle and provides a chronological record of all business transactions.

The sixth part of the document discusses the transfer of data from the journal to the ledger. It explains how to post the journal entries to the ledger accounts, and how to calculate the ending balances for each account. This step is crucial for the preparation of the financial statements.

The seventh part of the document covers the preparation of the trial balance. It explains how to list all the ledger accounts and their ending balances, and how to verify that the total debits equal the total credits. The trial balance is a useful tool for checking the accuracy of the accounting records.

The eighth part of the document discusses the preparation of the financial statements. It explains how to use the data from the ledger to prepare the income statement, the statement of financial position, and the statement of owner's equity. Each statement is described in detail, and examples are provided to illustrate the process.

The ninth part of the document covers the closing process. It explains how to close the temporary accounts (revenues, expenses, and dividends) to the permanent accounts (retained earnings and owner's equity). This process is necessary to reset the temporary accounts for the next accounting period.

The tenth part of the document discusses the importance of adjusting entries. It explains how to record adjusting entries at the end of the accounting period to ensure that the financial statements are accurate and up-to-date. Examples are provided to illustrate the types of adjusting entries that may be required.

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, income, and any other financial activities.

The second part of the document provides a detailed overview 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 focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and explains how they are used to record and summarize financial transactions.

The fourth part of the document covers the process of journalizing and posting. It describes how transactions are recorded in the journal and then transferred to the ledger accounts. This process is essential for maintaining the double-entry system and ensuring that the books are balanced.

The fifth part of the document discusses the preparation of financial statements. It explains how the data from the ledger is used to create the balance sheet, income statement, and statement of owner's equity. Each statement is described in detail, and its purpose is explained.

The sixth part of the document covers the closing process. It describes how the temporary accounts (income, expenses, and owner's drawings) are closed to the permanent accounts (assets, liabilities, and owner's equity) at the end of the accounting period. This process is necessary to reset the temporary accounts for the next period.

The seventh part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the business at the end of the period. Examples of adjusting entries are provided.

The eighth part of the document covers the process of reconciling the books. It describes how the company's records are compared to external records, such as bank statements and supplier invoices, to identify and correct any discrepancies.

The ninth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud, and to ensure the accuracy and reliability of the financial information.

The tenth part of the document covers the final steps of the accounting process, including the preparation of the final financial statements and the closing of the books. It emphasizes the importance of accuracy and completeness in these final steps.

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The third part of the document focuses on the classification of accounts. It discusses the different types of accounts, such as assets, liabilities, equity, and income, and how they are used to record and summarize financial transactions. It also explains the relationship between these accounts and the accounting equation.

The fourth part of the document covers the process of journalizing and posting. It describes how transactions are recorded in the journal and then transferred to the ledger. It also discusses the importance of double-entry bookkeeping and how it helps to ensure the accuracy of the financial records.

The fifth part of the document discusses the preparation of financial statements. It explains how the information from the ledger is used to create the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of these statements in providing a clear picture of the company's financial performance.

The sixth part of the document covers the process of adjusting entries. It explains how these entries are used to correct errors and ensure that the financial statements are accurate. It also discusses the different types of adjusting entries, such as accruals and deferrals.

The seventh part of the document discusses the process of closing the books. It explains how the temporary accounts are closed to the permanent accounts, and how the final balances are determined. It also discusses the importance of this process in preparing for the next accounting period.

The eighth part of the document covers the process of auditing. It explains how an auditor reviews the financial records to ensure their accuracy and compliance with accounting standards. It also discusses the different types of audits and the role of the auditor in providing an independent opinion on the financial statements.

The ninth part of the document discusses the process of budgeting. It explains how a budget is used to plan and control the company's financial activities. It also discusses the different types of budgets and how they are used to measure performance.

The tenth part of the document covers the process of cost accounting. It explains how costs are allocated to different departments or products, and how this information is used to determine the cost of goods sold and the profit margin. It also discusses the different types of costs and how they are classified.

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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 journalizing and posting. It explains how to create a journal entry and how to post it to the appropriate T-accounts. It also discusses the importance of double-checking the entries to ensure accuracy.

The fifth part of the document discusses the process of preparing a trial balance. It explains how to calculate the total debits and total credits for each account and how to compare them to ensure that they are equal. It also discusses the importance of a trial balance in identifying errors.

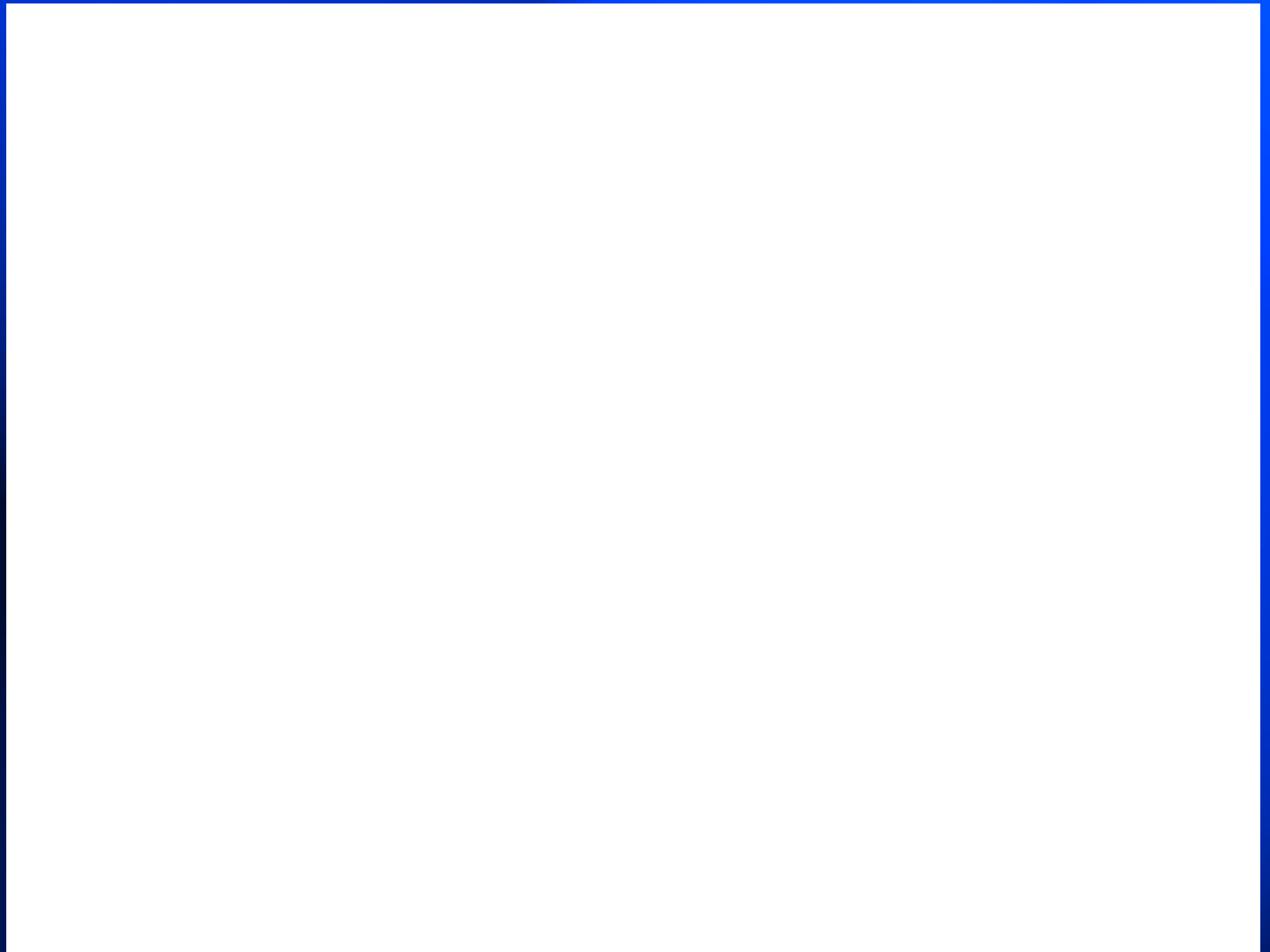
The sixth part of the document discusses the process of preparing financial statements. It explains how to calculate net income and how to prepare the income statement, balance sheet, and statement of owner's equity. It also discusses the importance of providing a clear and concise summary of the company's financial performance.

The seventh part of the document discusses the process of adjusting entries. It explains how to identify and record adjusting entries for accrued expenses, accrued revenues, prepaid expenses, and unearned revenues. It also discusses the importance of adjusting entries in ensuring that the financial statements are accurate.

The eighth part of the document discusses the process of closing the books. It explains how to close the temporary accounts (revenues, expenses, and owner's drawings) to the permanent accounts (retained earnings and owner's equity). It also discusses the importance of closing the books at the end of each accounting period.

The ninth part of the document discusses the process of preparing a post-closing trial balance. It explains how to calculate the total debits and total credits for each account after the closing process is complete. It also discusses the importance of a post-closing trial balance in ensuring that the books are balanced.

The tenth part of the document discusses the process of preparing a financial statement for the next period. It explains how to carry forward the ending balances of the permanent accounts to the beginning of the next period. It also discusses the importance of providing a clear and concise summary of the company's financial performance.



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The fifth part of the document discusses the preparation of financial statements. It explains how the information from the ledger is used to create the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of these statements for decision-making and financial analysis.

The sixth part of the document covers the closing process. It explains how the temporary accounts are closed to the permanent accounts at the end of the accounting period. It also discusses the importance of closing entries and how they affect the financial statements.

The seventh part of the document discusses the use of adjusting entries. It explains how these entries are used to correct errors and ensure that the financial statements are accurate. It also discusses the different types of adjusting entries, such as accruals and deferrals.

The eighth part of the document covers the use of T-accounts. It explains how T-accounts are used to record and summarize transactions. It also discusses the importance of T-accounts in the accounting process.

The ninth part of the document discusses the use of the accounting cycle. It explains how the cycle is used to ensure that the books are balanced and that the financial statements are accurate. It also discusses the importance of the cycle in the accounting process.

The tenth part of the document covers the use of the accounting equation. It explains how the equation is used to check the accuracy of the books. It also discusses the importance of the equation in the accounting process.



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every sale, purchase, and payment must be properly documented to ensure the integrity of the financial statements. This includes recording the date, amount, and purpose of each transaction.

The second part of the document provides a detailed breakdown of the company's revenue streams. It identifies the primary sources of income and analyzes their contribution to the overall financial performance. This section also discusses the seasonal fluctuations in revenue and the impact of market conditions.

The third part of the document focuses on the company's operating expenses. It details the various costs incurred in the course of business operations, including salaries, rent, utilities, and marketing. The analysis highlights areas where costs can be reduced and efficiency improved.

The fourth part of the document presents the company's profit and loss statement. It shows the net income after all expenses have been deducted from the total revenue. This section also includes a comparison of the current period's performance with the previous period and the industry average.

The fifth part of the document discusses the company's financial position and liquidity. It examines the balance sheet, showing the company's assets, liabilities, and equity. This section also discusses the company's ability to meet its short-term and long-term obligations.

The sixth part of the document provides a summary of the company's financial performance and outlook. It highlights the key achievements and challenges faced during the period and offers insights into the company's future prospects.

**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»**