

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 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, including the necessary documents and procedures to follow.

The third part of the document discusses the various methods used to record transactions. It compares the double-entry system with the single-entry system and explains the advantages of each. It also covers the use of journals and ledgers to organize and summarize the data.

The fourth 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 company at the end of the accounting period. Examples of adjusting entries are provided to illustrate the process.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in calculating the net income, preparing the balance sheet, and the income statement. It also discusses the importance of comparing the results of the current period with those of the previous period.

The sixth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud. Examples of internal controls are provided to illustrate the process.

The seventh part of the document discusses the importance of auditing. It explains how auditors are used to verify the accuracy of the financial statements and provide an independent opinion on their fairness. The role of the auditor is described in detail.

The eighth part of the document discusses the importance of tax accounting. It explains how taxes are calculated and reported, and how they affect the financial statements. Examples of tax accounting entries are provided to illustrate the process.

The ninth part of the document discusses the importance of budgeting. It explains how budgets are used to plan and control the company's financial activities. Examples of budgeting entries are provided to illustrate the process.

The tenth part of the document discusses the importance of financial analysis. It explains how financial ratios and other indicators are used to evaluate the company's performance. Examples of financial analysis are provided to illustrate the process.

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 common adjusting entries, such as depreciation, amortization, and accruals.

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 company's performance.

The sixth part of the document discusses the closing process. It explains how the temporary accounts are closed to the permanent accounts and how the closing entries are prepared. It provides examples of closing entries for each type of account.

The seventh part of the document discusses the importance of internal controls. It explains how internal controls can help prevent errors and fraud, and how they can be designed to ensure the accuracy and reliability of the financial information.

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 adhere to a code of ethics and how they should handle conflicts of interest.

The tenth part of the document discusses the future of accounting. It discusses the impact of technology on the profession and the need for accountants to stay current in their knowledge and skills.

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, amortization, 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 company's performance.

The sixth part of the document discusses the closing process. It explains how the temporary accounts are closed to the permanent accounts and how the closing entries are prepared. It provides examples of closing entries for the income statement, owner's equity, and dividends.

The seventh part of the document discusses the importance of internal controls. It explains how internal controls can help prevent errors and fraud, and how they can be designed to ensure the accuracy and reliability of the financial statements.

The eighth part of the document discusses the importance of ethics in accounting. It explains how accountants should adhere to the highest standards of ethical behavior and how they should handle any conflicts of interest.

The ninth part of the document discusses the importance of communication in accounting. It explains how accountants should communicate effectively with their clients and colleagues, and how they should provide clear and concise financial information.

The tenth part of the document discusses the importance of continuous learning in accounting. It explains how accountants should stay up-to-date on the latest developments in the field and how they should seek out opportunities for professional growth.

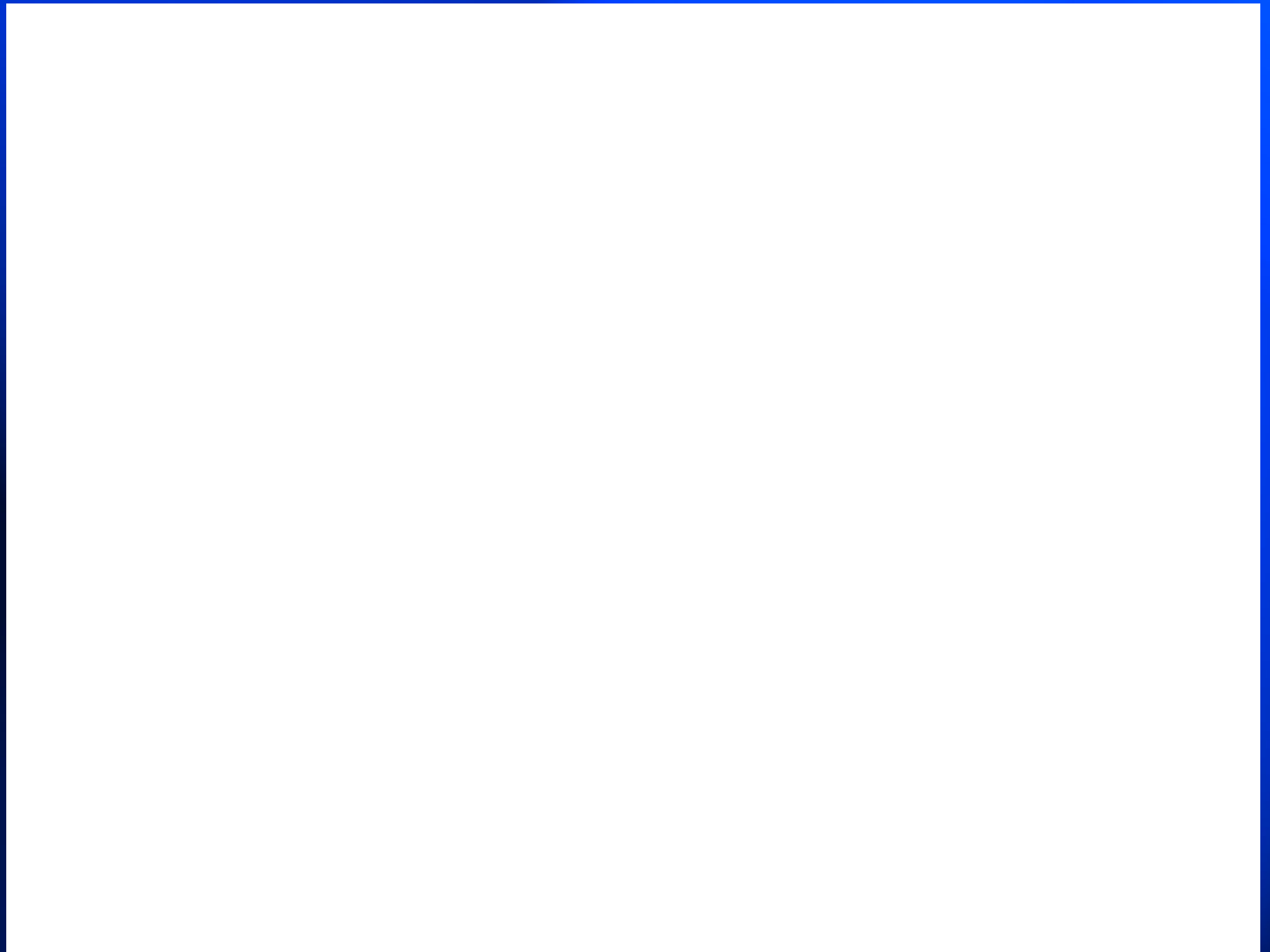
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every sale, purchase, and payment must be properly documented to ensure the integrity of the financial statements. This includes recording the date, amount, and purpose of each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

The fifth part of the document provides a summary of the company's financial performance over the reporting period. It includes key financial ratios and metrics that provide a comprehensive overview of the company's financial status.



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, transfers, and adjustments.

The second part of the document provides a detailed breakdown 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, revenues, and expenses, and how they are recorded in the accounting system. 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 posted to the ledger. It also discusses the importance of double-entry accounting 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 data from the ledger is used to prepare the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of these statements for management and external stakeholders.

The sixth part of the document covers the process of adjusting entries. It explains how adjusting entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the accounting period. It also discusses the different types of adjusting entries and how they are recorded.

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 closing process helps to reset the accounting system for the next period.

The eighth part of the document covers the process of reconciling the books. It explains how the company's records are compared to the bank statements and other external records to ensure that they are in agreement. It also discusses the importance of reconciling the books to maintain the accuracy of the financial records.

The ninth part of the document discusses the process of auditing the books. It explains how an independent auditor is used to verify the accuracy of the financial statements and to ensure that the company is in compliance with applicable laws and regulations.

The tenth part of the document covers the process of preparing the financial statements for the next period. It explains how the data from the current period is used to prepare the financial statements for the next period and how the process is repeated.

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 breakdown 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, revenue, and expense accounts, and how they are used to record and summarize business transactions.

The fourth part of the document covers the process of journalizing and posting. It explains how transactions are recorded in the journal and then posted to the ledger accounts. This process ensures that the accounting records are organized and easy to access.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in calculating the net income, preparing the balance sheet, and the income statement. 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 closing process. It explains how the temporary accounts (revenue, expense, and dividend) are closed to the permanent accounts (assets, liabilities, and equity) at the end of the accounting period. This process resets 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 company at the end of the period. Examples of adjusting entries are provided to illustrate the concepts.

The eighth part of the document covers the preparation of the trial balance. It explains how the trial balance is used to check the accuracy of the accounting records and to ensure that the debits equal the credits.

The ninth part of the document discusses the importance of internal controls. It outlines the different types of internal controls, such as segregation of duties, authorization, and documentation, and how they are used to prevent and detect errors and fraud.

The tenth part of the document covers the preparation of the financial statements. It outlines the steps involved in calculating the net income, preparing the balance sheet, and the income statement. It also discusses the importance of these statements in providing a clear picture of the company's financial performance.

**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»**