

**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.

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 in the accounting process. It also explains the relationship between these accounts and the accounting equation.

The fourth part of the document covers the journalizing process. It describes how transactions are recorded in the journal, including the use of debits and credits. It provides examples of journal entries for various transactions, such as sales, purchases, and adjustments.

The fifth part of the document discusses the posting process. It explains how the journal entries are transferred to the ledger accounts, and how the ledger is used to summarize the financial data. It also discusses the importance of balancing the ledger accounts.

The sixth part of the document covers the preparation of financial statements. It explains how the ledger accounts are used to prepare the balance sheet, income statement, and statement of owner's equity. It provides examples of these statements and discusses the information they provide.

The seventh part of the document discusses the closing process. It explains how the temporary accounts (revenue, expense, and owner's drawing) are closed to the permanent accounts (assets, liabilities, and equity) at the end of the accounting period. It provides examples of closing entries and discusses the importance of this process.

The eighth part of the document covers the reversing entries. It explains how these entries are used to reverse the adjusting entries made at the end of the previous period, and how they are used to prepare the financial statements for the next period. It provides examples of reversing entries and discusses the importance of this process.

The ninth part of the document discusses the importance of internal controls. It explains how internal controls are used to prevent and detect errors and fraud, and how they are used to ensure the accuracy and reliability of the financial statements. It provides examples of internal controls and discusses the importance of this process.

The tenth part of the document covers the final summary. It reviews the key concepts discussed in the document and emphasizes the importance of maintaining accurate records and following the accounting cycle. It also provides a final example of a journal entry and a balance sheet.

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 during the course of the business. It is essential to ensure that all records are kept in a clear and organized manner, and that they are readily accessible for review and audit.

In addition, it is important to ensure that all records are kept for the appropriate period of time. This is typically determined by the relevant tax authorities, and it is essential to comply with these requirements in order to avoid any penalties or fines.

The second part of the document discusses the importance of maintaining accurate records of all assets and liabilities. This includes not only physical assets such as property and equipment but also intangible assets such as patents and trademarks. It is essential to ensure that all assets and liabilities are properly valued and recorded, and that they are readily accessible for review and audit.

In addition, it is important to ensure that all assets and liabilities are properly protected. This may involve obtaining appropriate insurance coverage, and it is essential to ensure that all assets and liabilities are properly secured against loss or damage.

The third part of the document discusses the importance of maintaining accurate records of all income and expenses. This includes not only the income generated by the business but also any other income that may be received, such as interest and dividends. It is essential to ensure that all income and expenses are properly recorded, and that they are readily accessible for review and audit.

In addition, it is important to ensure that all income and expenses are properly reported to the relevant tax authorities. This may involve filing tax returns, and it is essential to ensure that all income and expenses are properly disclosed and reported.

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, revenue, and expense accounts, and how they are used to record and summarize financial 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 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 outlines the steps involved in calculating the net income, preparing the income statement, balance sheet, and statement of cash flows. It also discusses the importance of these statements for management and external stakeholders.

The sixth part of the document covers the process of closing the books. 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 is necessary to start the new period with a clean slate.

The seventh part of the document discusses the importance of internal controls. It outlines various control procedures, such as segregation of duties, authorization, and documentation, that help to prevent and detect errors and fraud.

The eighth part of the document covers the process of auditing. It explains the role of the auditor in verifying the accuracy and reliability of the financial statements. It also discusses the different types of audits and the audit process.

The ninth part of the document discusses the importance of ethics in accounting. It outlines the ethical principles that accountants should follow, such as integrity, objectivity, and confidentiality. It also discusses the consequences of unethical behavior.

The tenth part of the document covers the process of budgeting. It explains how a budget is developed and used to plan and control the organization's financial activities. It also discusses the importance of budgeting for strategic planning.

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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 importance of debits and credits in maintaining 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 that the books are balanced.

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 management and external stakeholders.

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 this process in preparing the books for the next period.

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

The eighth part of the document covers the use of technology in accounting. It discusses how software and automation can be used to streamline the accounting process and improve efficiency. It also discusses the importance of data security and privacy in the digital age.

The ninth part of the document discusses the role of the accountant. It explains the various responsibilities of an accountant, including record-keeping, reporting, and advising management. It also discusses the importance of ethics and professional conduct in the accounting profession.

The tenth part of the document covers the future of accounting. It discusses the impact of emerging technologies, such as artificial intelligence and blockchain, on the accounting industry. It also discusses the need for continuous learning and adaptation in a rapidly changing environment.



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.

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 discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains how these accounts are used to record transactions and how they are balanced at the end of each period.

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 period. Examples are provided to show how adjusting entries are recorded and how they affect the accounts.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in preparing the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of providing a clear and concise explanation of the results of the company's operations.

The sixth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent errors and fraud, and to ensure the accuracy and reliability of the financial information. Examples are provided to show how internal controls are implemented in a company.

The seventh part of the document discusses the importance of ethics in accounting. It explains how accountants are expected to act in a fair and honest manner, and to follow the principles of professional conduct. Examples are provided to show how ethical decisions are made in the accounting profession.

The eighth part of the document discusses the importance of communication in accounting. It explains how accountants must be able to communicate effectively with their clients and colleagues, and to provide clear and concise explanations of the results of their work. Examples are provided to show how communication is used in the accounting profession.

The ninth part of the document discusses the importance of technology in accounting. It explains how the use of computers and software has revolutionized the accounting profession, and how accountants must stay up-to-date on the latest technology to remain competitive. Examples are provided to show how technology is used in the accounting profession.

The tenth part of the document discusses the importance of continuous learning in accounting. It explains how accountants must continue to learn and grow throughout their careers, and how this is essential for success in the profession. Examples are provided to show how continuous learning is achieved in the accounting profession.

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 described 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 recorded. 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 presenting the financial statements in a clear and concise manner.

The sixth 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 affects the financial statements.

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.

**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»**