

Lecture № 1

**Information system  
"Accounting"**

**Discipline management and economics of pharmacy**

3rd year 6th semester

# economic accounting

dynamic (changing in time), open (related to the external environment) system for processing and transmitting information about the functioning of the external environment.

Accounting serves as a link between business activities and decision makers

# Story

Accounting appeared simultaneously with writing and became one of the basic needs of economic activity. In universities around the world, it is recognized as the most important subject for business students.

And it is no coincidence that the first description of the practical application of double entry in accounting was given by the famous mathematician Luca Pacioli in 1494. This was the moment of the formation and development of world trade, which led to the formation of accounting, the birth of costing and the beginning of management accounting, all this contributed to industrial and economic upsurge.

# Accounting meters

For a complete, reliable assessment of business transactions and analysis of the results of economic activity in economic accounting, meters are used:

- ❖ **Natural meters** reflect the natural-material form of the objects taken into account: in the amount of a unit of mass, volume.
- ❖ **Labor meters** are used to quantify labor costs in days, hours, minutes.
- ❖ **The monetary meter** is universal, universal, it can be used to reflect a variety of economic processes, to summarize the results of financial and economic activities in terms of value.

# Types of accounting:

- Financial accounting showing the results of the enterprise (external consumers)
- Management Accounting associated with the process of formation, control and planning of costs, with the choice of management decisions (internal consumers).

In accordance with the technology of collecting, registering and summarizing information, the following types of accounting are distinguished:

- Operational and technical accounting - carried out in departments, its information is limited to the enterprise
- Statistical accounting is a way of observing, recording and processing data on mass phenomena and processes of economic activity in order to obtain generalized results for the industry, in the regions, for the country as a whole.
- Accounting is an orderly system for collecting, registering and summarizing information in monetary terms about the property, obligations of an organization and their movement through continuous, continuous and interconnected documentary accounting. It is the language of business, the most universal accounting.
- Tax accounting is a system for summarizing information for determining the tax base based on the data of primary documents in accordance with the procedure provided for by the Tax Code of the Russian Federation.

## Objects of accounting in a pharmacy :

- Economic processes that make up the economic activity of the enterprise and their results are processes.
- The economic means providing this economic activity. These are tangible and intangible resources owned by the enterprise for a certain period of time.

# Household funds

- In terms of composition and placement:
  - non-current assets (intangible assets and fixed assets)
  - working capital ( inventory - raw materials, goods, containers, auxiliary material; cash; short-term financial investments; accounts receivable ) .
- By sources of education and purpose:
  - Own (authorized capital;  
Reserve capital;  
Retained earnings)
  - Borrowed (Credits; loans; accounts payable ) .



# The main tasks of the BU :

- Formation of complete and reliable information about the activities of the organization, its property status for internal and external users.
- Providing information to control compliance with the legislation of the Russian Federation in the implementation of business operations, their expediency, the availability and movement of property, obligations, the use of material, labor, financial resources in accordance with approved standards.
- Prevention of negative results of activity and identification of on-farm reserves.

Currently, the goals, composition and procedure for the application of regulatory legal acts in the field of accounting are regulated:

**Federal Law "On Accounting" dated 06.12.2011 N 402-FZ (last edition)**

- Accounting method - a set of methods and techniques to get a comprehensive description of economic and financial activities organizations.

- The accounting method includes 4 accounting methods economic and financial activities, consisting of individual techniques, which are also called elements of the accounting method.

# Methods and techniques of accounting method.

1. The method of primary observation of accounting objects

Documentation Inventory

2. Method of cost measurement of accounting objects

Estimation Calculation

3. Method of current grouping of data about objects

Account system Double entry Accounting registers  
Accounting

4. Method of final generalization and presentation of data

Balance sheet Other financial statements



# Documentation

- reception of continuous continuous monitoring of households . operations, when each fait accompli (acceptance, transfer, write-off, destruction, etc.) is documented.

## accounting document

- Actually primary (accounting is not compiled, they come from outside).
- Accounting registers (compiled by an accountant on the basis of primary, incoming documents).

# Documentation requirements

- Primary documents are drawn up at the time of the commission or immediately after the commission of the household . operations.
- Primary documents are checked by an accountant in form and content.
- The first documents that have been processed in the accounting registers (internal documents drawn up by the accounting department) are marked in order to exclude their reuse.
- Compiled on paper or electronic media.
  - **No document - no record!**

# Mandatory details of the document:

- Title of the document;
- date of drawing up the document;
- the name of the organization on behalf of which the document is drawn up;
- the content of the business transaction;
- business transaction meters in physical and monetary terms;
- the name of the officials responsible for the business transaction and the correctness of its registration;
- personal signatures of the indicated persons and their transcripts.



# Typical Violations

- Documents are accepted for accounting not in the period to which the business transactions are related.
- Documents are not drawn up in the prescribed form.
- Forms of primary documents created by the organization are not approved by the manager in the accounting policy.
- Not all the details provided by the form of the primary document are filled in.
- Absence of the necessary signatures and seals provided for by the rules of registration.
- Arithmetic errors.
- Powers of persons signing the primary document, are not confirmed by the relevant organizational and administrative documents.

# Error correction

Making corrections to primary cash and bank documents is not allowed. If a mistake is made, the document must be written or reprinted.

In other primary documents, corrections are made in the following order:

- incorrect text or amount is crossed out with one line so that the corrected text can be read.
- The correct text or amount is written over the crossed out one.
- Correction of errors is stipulated by the inscription "corrected", confirmed by the signature of the persons who signed the document and the date of correction is put.

Erasures and unspecified corrections in the text and digital data of primary documents are not allowed.

# Organization of accounting:

The head of a pharmacy institution has the right, depending on the volume of accounting work:

- Establish an accounting service headed by a chief accountant.
- Introduce one position of an accountant with the rights of a chief accountant in the pharmacy staff.
- Transfer on a contractual basis the management of accounting records to a centralized accounting department or an organization specializing in accounting.
- Do bookkeeping in person.

# Accounting accounts.

- An account is a grouping of homogeneous households . means and processes, as well as a reflection of households . operations on them.
- Accounts are of three orders:
  - synthetic
  - analytical
  - sub-accounts

- State regulation of households . activities provides for the uniformity of fixing accounting objects at all enterprises and organizations. This is achieved by the formation of the Chart of Accounts - a systematic list of accounts used in accounting.
- The chart of accounts is approved by the Order of Min. Fina from 31.12.00. No. 94-N "On approval of the Chart of Accounts BU" - from 01-99 synthetic accounts.

# Graphic representation of a synthetic account.

-Active

--Passive

-- Active-passive

# Active account Account No. 41 "Goods".

<b>debit</b>	<b>credit</b>
opening balance (СН)	
+ debit turnover (+ДО)	- credit turnover (-КО)
closing balance (Ск)	

# Passive account Account No. 42 "Torg.national"

debit	credit
- debit turnover (-ДО)	opening balance (СН) + credit turnover (+КО) closing balance (СК)



**Active-passive account Account No. 60**  
**“Settlements with suppliers”.**

**debit**

opening balance (CH)

+ debit turnover (-ДО)

closing balance (КО)

**credit**

opening balance (CH)

+ credit turnover (+КО)

closing balance (CK)

# Terms:

- **Double entry**, as an element of the method BU - reception, when the data is master. transactions in monetary terms are repeated simultaneously in 2 or more accounts.
- Interaction of accounts in case of double entry - *correspondence of accounts*;
- accounts are called - *corresponding*.
- If 2 accounts are involved in the transaction, this is a simple transaction, if more than two, it is complex.

# REGULATORY REGULATION

- **The first level** includes Federal Law No. 402-FZ dated 06.12.2011 “On Accounting”, the Regulation on Accounting and Accounting in Russia, which was developed on the basis of the Federal Law “On Accounting” and approved by Order of the Ministry of Finance of Russia dated 07.29.1998 No. 34n .
- **The second level** includes the Chart of Accounts and Accounting Regulations (Standards).
- **The third level** of accounting regulation includes regulations and guidelines (instructions, letters, recommendations).
- **The fourth level** is working documents that form the accounting policy of the organization (working Chart of Accounts, workflow schedule, etc.).

# Article 3. Basic concepts

- 1) **accounting (financial) statements** - information about the financial position of an economic entity as of the reporting date, the financial result of its activities and cash flows for the reporting period, systematized in accordance with the requirements established by this Federal Law;
- 2) **chart of accounts of accounting** - a systematic list of accounts of accounting;
- 3) **reporting period** - the period for which accounting (financial) statements are prepared;
- 4) **head of an economic entity** - a person who is the sole executive body of an economic entity, or a person responsible for managing the affairs of an economic entity, or a manager to whom the functions of a sole executive body have been transferred;
- 5) **the fact of economic life** - a transaction, event, operation that have or are able to have an impact on the financial position of an economic entity, the financial result of its activities and (or) cash flow

# Article 5. Objects of accounting

The objects of accounting of an economic entity are:

- 1) facts of economic life;
- 2) assets;
- 3) obligations;
- 4) sources of financing of its activities;
- 5) income;
- 6) Expenses

Accounting records are maintained continuously from the date of state registration to the date of termination of activities as a result of reorganization or liquidation.

# Article 7. Organization of accounting

- Accounting and storage of accounting documents are organized by the head of the economic entity
- The head of an economic entity is obliged to assign accounting to the chief accountant or other official of this entity or to conclude an agreement on the provision of accounting services.

# requirements for the chief accountant

- 1) have higher education;
- 2) have work experience related to accounting, preparation of accounting (financial) statements or audit activities, at least three years out of the last five calendar years, and in the absence of higher education in the field of accounting and audit - at least five years out of the last seven calendar years;
- 3) not have an unexpunged or outstanding conviction for crimes in the field of economics.

# Article 9. Primary accounting documents

The primary accounting document must be drawn up at the time of the fact of economic life, and if this is not possible, immediately after its completion. The person responsible for registration of the fact of economic life ensures the timely transfer of primary accounting documents for registration of the data contained in them in accounting registers, as well as the reliability of these data. The person who is entrusted with the maintenance of accounting, and the person with whom the contract for the provision of accounting services is concluded, are not responsible for the compliance of primary accounting documents compiled by other persons with the accomplished facts of economic life.



# Article 10. Accounting registers

1. Data contained in primary accounting documents are subject to timely registration and accumulation in accounting registers.
2. Omissions or withdrawals are not allowed when registering accounting objects in accounting registers, registration of imaginary and sham accounting objects in accounting registers.
3. Accounting is kept by means of a double entry in accounting accounts, unless otherwise established by federal standards. It is not allowed to maintain accounting accounts outside the accounting registers used by the economic entity.

# Article 15. Reporting period, reporting date

The reporting period for annual accounting (financial) statements (reporting year) is a calendar year - from January 1 to December 31 inclusive, except for cases of creation, reorganization and liquidation of a legal entity.

The date on which the accounting (financial) statements are prepared (reporting date) is the last calendar day of the reporting period, except for cases of reorganization and liquidation of a legal entity.