

Lesson № 1

Topic of the lesson: Information system "accounting". accounting accounts

Questions discussed in the lesson

1. Economic accounting
2. Meters used in business accounting
3. Types and objects of accounting in a pharmacy
4. Tasks of accounting
5. Requirements for paperwork
6. Organization of accounting, accounting accounts

Economic accounting is a dynamic (changing in time), open (connected with 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.

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. 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 money 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 is 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, regions, and the country as a whole.

Accounting is an ordered system of collecting, registering and summarizing information in monetary terms about the property, obligations of the 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

◆ By composition and placement:

- *non-current assets* (intangible assets and fixed assets)

- *current assets* (material and production stocks of MPZ 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 accounting

◆ 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

Accounting method - a set of methods and techniques that allow you to get a comprehensive description of the economic and financial activities of the organization.

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

1. Method of primary observation of accounting objects: Documentation. Inventory.
2. Way of cost measurement of objects of the account: Evaluation. Calculation.
3. Method of current grouping of data about objects: System of Accounts Accounting. Double entry. Accounting registers
4. Method of final generalization and presentation of data: Balance 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:

1. Primary documents are drawn up at the time of the commission or immediately after the commission of the household. operations.
2. Primary documents are checked by an accountant in form and content.

3. On the first documents that have been processed in the accounting registers (internal documents, drawn up by the accounting department), a mark is made to exclude their reuse.
4. Compiled on paper or electronic media.
5. 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 execution;
- personal signatures of the indicated persons and their transcripts.

Typical violations:

1. Documents are accepted for accounting not in the period to which the business transactions are related.
2. Documents are not drawn up in the prescribed form.
3. The forms of primary documents created by the organization are not approved by the head in the accounting policy.
4. Not all the details provided by the form of the primary document are filled in.
5. The absence of the necessary signatures and seals provided for by the registration rules.
6. Arithmetic errors.
7. The powers of the persons signing the primary document are not confirmed by the relevant organizational and administrative documents.

Error correction:

Corrections to primary cash and bank documents are 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:

1. incorrect text or amount is crossed out with one line so that the corrected one can be read.
2. The correct text or amount is inscribed above the strikethrough.
3. 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:

1. Establish an accounting department headed by a chief accountant.
2. Introduce one position of an accountant with the rights of the chief in the pharmacy staff.

3. Transfer, on a contractual basis, accounting to a centralized accounting department or an organization specializing in accounting.
4. 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 in Accounting 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 for Accounting".

- from 01-99 synthetic accounts.

Graphic representation of a synthetic account.

- Active
- Passive
- Active-passive

Active and passive accounting accounts. An active account is ...

Accounts are the basic methodgrouping and reflection of data by type and location of assets and liabilities of the enterprise. They are divided into many types depending on different characteristics. In relation to the balance sheet, there are 3 categories of accounts: active, passive and active-passive. In the article, we consider the rules for filling them in and the main properties.

What is a bank account?

Regardless of the purpose of the account and its type it is always represented in the same way. On the sheet of paper the airplane is drawn, in the left part they sign "Debit", in the right "Credit". You can use a two-sided table to create an account.

Start recording with the initial balances, the data of which are in the balance sheet. The sums are written in the equation with the notation CH (the balance is initial). At the end of the month, all the figures that were specified in the debit and credit of the account separately for the period are counted. These data form debit and credit turnover (Obd, Obk). After the calculations, the final balance is calculated, the formula for which is different for the active and passive accounts.

Active and passive accountancy accounts: a general description

The very first thing that a novice accountant will learn is: rules for filling the balance. Based on this, important skills are acquired for the distribution of funds and the sources of their education by groups. It is not difficult to draw a parallel: on an active account take into account what the enterprise owns, and on the passive - where all this originated.

The balances on the accounts are reflected in the balance sheet again. As a rule, the final balance of the loan is entered into the liability. The indicators of the accounts of the enterprise's funds are correlated with the asset lines. Many accounts do not participate in the formation of a balance, and the values of some take a negative sign.

Active Account Characteristics

An active account is a method of gathering information about the means of the enterprise by their type and location. All that belongs to the ownership of the organization, including property rights, belongs to this group of accounts. Information about the goods and finished goods, OS and NMA, money resources and other material benefits are collected here.

Active accounts are based on the characteristics of their structure:

- the receipt of funds is reflected in the debit (the left part of the airplane or the table);
- writing-off of amounts is made on credit;
- the account has an initial and final balance only on debit.

Thus, changes in the means of the enterprise will always be reflected in the active account. To calculate the final balance, it is necessary to subtract the amount of revolutions under the loan from the amount of the initial balance and the turnover according to the debit: $S_n (Dt) + Ob (Dt) - O (Cr)$.

What accounts are active in the RF Model Layout?

The chart of accounts used by Russian accountants, contains 8 sections. In each of them synthetic units for information gathering are grouped. Most of the list was created just to account for the property of the enterprise in different forms. The accounts of Section I (except for accounts 02 and 05), II, III, V, IV (except for accounts 40 and 42) and account 97 are active. They are created for accounting of inventories, inventories, cash, production costs and future expenses periods.

General Rules for Posting

One of the main provisions of the theory of accounting - the principle of double entry. This rule, according to which any business transaction is reflected simultaneously and on the same amount immediately on two accounts. In the interrelations comes debit and credit of various accounts, which is called correspondence. Briefly it is written down as follows: Dt 20 ct 10 - Materials for basic production are released.

Additional indication of the amount of forms accounting posting. Application of the principle of double recording allows you to systematize data and combine them into a single unit for the convenience of controlling the movement of funds and sources of the enterprise.

Example of registration of account assignments for active accounts

Let's consider an example of making postings on an active account. Let's say that the following events occurred at the enterprise:

1. Released from the main production and transferred to the warehouse finished products.
2. The fixed assets are taken into account in connection with commissioning.
3. The amount of VAT that can not be reimbursed is included in the costs of acquiring the property.
4. Total production and general economic expenses are written off.
5. Materials for auxiliary production have been released.
6. The goods have been shipped to the buyer.
7. Cash from the cash department was sent to the bank account.
8. Cash from the bank account was received from the bank account.
9. Expenses for future periods include general production costs.

We will try to make postings on these operations. The example assumes the use of only active accounts, since others have not yet been studied. In order to correctly record information, you first need to determine what accounts are involved in the relationship. Let's take a detailed look at the record of the first operation: the 20th active account is used to account for the results of the main production, as well as all the expenses necessary for its operation. This is the main method of gathering information for a manufacturing enterprise. Ready products are accounted for in 43 accounts. The main production transfers the goods to the warehouse, which means that

under the account 20 the amount should be indicated in the loan. On the other hand, the number of products stored increases, and 43 is debited: **Dt 43 Cr 20**.

By analogy, we will compile the remaining transactions without specifying the amounts of transactions. Here's what happens in the end:

1. Dt 01 Cr 08.
2. Dr 08 Cr19.
3. Dt 20 Cr 25, Dt 20 Cr 26.
4. Dt 23 Cr 10.
5. Dt 45 Cr 41.
6. Dt 57 Cr 50.
7. Dt 50 Cr 51.
8. Dt 97 Cr25.

It is easy to see that an active account is a methodcollection of information on transactions occurring within the enterprise without the participation of third parties. Everything that is associated with external events usually requires the use of passive and active-passive accounts.

Characteristics of the passive account

Passive accounts are designed to control the movement of sources belonging to the entity of accounting. Records are produced according to the rules:

- the increase in sources is indicated in the credit, and the decrease in the debit;
- the initial and final balance is only credit;
- to calculate the balance at the end of the month, you need to calculate the amount of the initial balance and turnover on the loan, and then take turns on the debit.

In the Model Plan, there are not so many passive accounts, they include: the company's capital account, reserves, depreciation charges and 42, 66, 67, 70, 77, 98.

Active and passive accounting accounts interact with each other. To properly write correspondence, you must follow the rules of recording information on them. Consider the following examples of transactions using passive accounts in the table:

Active and passive account balances		
Dt	Kt	Description of the business operation
23	70	Workers of auxiliary production are paid for their labor
01	80	As a contribution to the authorized capital was transferred equipment
91	59	A provision for depreciation of financial investments
01	02	Accumulated depreciation on the OS
80	51	After the shareholder leaves the company, the amount due under the contract

Active-passive accounts

If the active account is a reflection of fundsenterprise, and passive - sources, then active-passive can be indicated immediately in two opposite rows of balance. By results of economic activities of the enterprise such accounts can contain and unilateral rests. In order not to be mistaken with correspondence, it is necessary to analyze the situation correctly: what exactly is the balance sheet subject to change? If the amounts refer to the passive, the accrual and write-off of funds is like a passive account, in the opposite case, as in the active one. Active-passive accounting accounts are:

- settlements with persons who can act as debtors or creditors;
- financial results of the enterprise;
- output;
- undistributed profit (loss).

Let's consider several transactions with active-passive accounts:

- Dt “Settlements with suppliers” Rt “Settlement account” - an invoice issued by suppliers was paid.
- Dt “Settlements with accountable persons” CT “Cashier” - from the cash desk the amount was given to the accountable person.
- Dt "Sales" Rt "Final profit" - reflects the amount of profit for the reporting period.
- Dt "Production output" Kt "The main production" - fixed the actual production cost.

Active account is the main method of accounting for all means of the enterprise, except for a debt receivable. Double entry and maintenance of accounts throughout the period allows you to monitor the receipt and disposal of property, as well as analyze financial data based on the collected data.

Active account Account No. 41 "Goods".

debit	credit
opening balance (CH)	
+ debit turnover (+DO)	- credit turnover (-KO)
closing balance (Sk)	

Passive account Account No. 42 "Torg.national"

debit	credit
	opening balance (CH)
- debit turnover (-TO)	+ credit turnover (+KO)
	closing balance (Sk)

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

debit	credit
opening balance (CH)	opening balance (CH)
+ debit turnover (-TO)	+ credit turnover (+KO)
closing balance (Sk)	closing balance (Sk)

Terms:

Double entry, as an element of the accounting method - acceptance, when the data of business transactions in monetary terms are repeated simultaneously in 2 or more accounts.

Interaction of accounts with 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.).

REGULATORY REGULATION

1) accounting (financial) statements - information on 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

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