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ACCOUNT PLAN IN THE ACCOUNTING SYSTEM

Annotation

The chart of accounts is an integral part of the organization's accounting records. It reflects the state and movement of economic objects depending on the operation being performed, which is important in the course of economic activity for carrying out control measures, as well as in making management decisions. The chart of accounts makes it possible to group the recorded facts of economic life. Each organization draws up its own working chart of accounts based on the approved accounting of the Chart of Accounts with comments on the application and sub-accounts.

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The balance sheet of the organization is one of the forms of financial statements, reflects the assets of the organization and the sources of their formation in monetary terms on a specific date. But there is also a system of accounting accounts in which information is formed on the status and movement of assets, liabilities, and financial results for individual business transactions. In the accounting system, the facts of economic life are recorded in a double-entry

manner. With double-entry, the amount for each transaction is reflected in two interrelated accounts - on the debit of one and on the credit of the other account.

According to the Federal Law of December 6, 2011 № 402-FZ “About Accounting”, the plan of accounts of accounting is a systematic list of accounts of accounting. Explanations for the use of the chart of accounts are given in the order of the Ministry of Finance of the Russian Federation № 94n dated October 31, 2000 “On Approval of the Chart of Accounts for Accounting of Financial and Economic Activities of Organizations and Instructions for its Use”. It shows the characteristics of synthetic accounts and sub-accounts, including their structure and purpose.

Organizations of all forms of ownership, except for credit institutions and state (municipal) institutions, must keep accounting records for this chart of accounts, if they keep records of economic entities by double entry. Instructions for use of the chart of accounts is used to develop a working chart of accounts of a particular organization. It has the right to specify the content of sub-accounts, exclude, merge and introduce additional sub-accounts.

The score is a table in which the facts of economic life are grouped and recorded. Each economically homogeneous object of accounting has a separate account, for example, materials, authorized capital, fixed assets, etc. It is important that the accounts are confirmed by primary accounting documents.

The chart of accounts contains the name and numbers of 99 synthetic accounts and their sub-accounts. All accounts of accounting in it are united in 8 sections:

- Section I "Non-current assets" (accounts 01 - 09);
- Section II "Production stocks" (accounts 10 - 19);
- Section III "Costs of production" (accounts 20 - 29 and accounts 30 - 39);
- Section IV "Finished goods and goods" (accounts 40 - 49);
- Section V "Cash" (accounts 50 - 59);

- Section VI "Calculations" (accounts 60 - 79);
- Section VII "Capital" (accounts 80 - 89);
- Section VIII "Financial results" (accounts 90 - 99).

In Section I "Non-current assets" (accounts 01 - 09) the accounts are combined into which information on the state of the organization's assets is formed. According to the accounting rules, these include intangible assets, fixed assets and other non-current assets. These accounts are used to reflect transactions related to the creation, acquisition and disposal of non-current assets.

Section II "Industrial stocks" (accounts 10 - 19) includes accounts that are intended to generate information about existing objects of labor used for processing, processing and use in production.

Due to the aggregate of accounts of Section III "Production Costs" (accounts 20 - 29 and accounts 30 - 39), information on the costs of production is systematized in accounting, and the formation of the cost of goods, works and services is controlled.

Accounts Section IV "Finished goods and goods" (accounts 40 - 49) are used to reflect the status and movement of products of production. The account data also shows the status of funds that are necessary for the intended purpose. The accounts of Section VIII "Financial results" (accounts 90 - 99) summarizes information on the income and expenses of the organization. This section is also intended to identify the final financial performance of the organization during the reporting period.

Off-balance accounts are designed to control individual business transactions. They reflect data on the status and movement of economic objects that are temporarily in the use or disposal of the organization. The difference of such accounts from the accounts of synthetic accounting lies in the fact that the accounting of economic objects on them is conducted without double entry.

Depending on the content and nature of the objects of accounting there are passive and active accounts. Active accounts are used for property accounting, and passive accounts for liabilities accounting. Accounts numbered 01 "Fixed assets", 10 "Materials", 50 "Cashier" and other accounts of the property of the organization are active accounts. Accounts 60 "Settlements with suppliers and contractors", 68 "Calculations for taxes and fees", 82 "Reserve capital", 83 "Additional capital" and others are passive accounts.

Accounting for transactions occurs with the use of active-passive accounts, which, depending on the transaction can be either active or passive. So, the account 91 "Other incomes and expenses" is active-passive. Accounting for other expenses that are not the result of the organization's normal activities are recorded by the debit of the account, and the loan records data on other incomes of the organization arising from other activities. Account 90 "Sales" is also an active-passive account, depending on the transaction. Subaccount 1 "Revenue" is passive, and subaccount 2 "Cost of sales" - active.

The appearance of the accounts is specific and depends on the products used by the organization to automate the accounts. The most common form of an account is a table that does not have a lower limit. Accounts at their opening reflects the balance at the beginning of the month. Balances on active accounts are recorded by debit, and on passive accounts by loan. Reflection of operations on receipt of the objects taken into account is represented in the active accounts by debit, and in the passive ones - by the credit of the account. Operations on the disposal of such objects are recorded in the active accounts of the loan, and in the passive - by debit accounts.

Thus, the chart of accounts in accounting is designed to register the facts of economic life in the process of the organization. Its use in accounting allows you to determine the state of the organization's assets and liabilities, understand

the real financial and property status of the organization, the financial results of its activities, justify and take measures to improve economic performance.

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