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Introduction

The theoretical training for the students of specialty “Accounting, analysis and audit” appears by the inseparable part of mastering process by the professional erudition and habits. The educational discipline “Theoretical fundamentals of accounting and analysis” enters into the composition of special educational disciplines cycle. It directs at the making of the fundamental basis of the future profound training for economists of specialty “Accounting, analysis and audit”. A student must have after its knowledge about the accounting methods and the book-keeping place in management system. He must own of the accounts system and the methodical modes of accounting. It gives a possibility in the aggregate to teach students to fundamentals of the record keeping of the enterprise business and financial activity.

The basis of practical work is the tasks for seminar and practice studies. Into the composition of seminar works enter:

- 1) testing of terminology knowledge;
- 2) discussion of key methodical principles;
- 3) tasks for making logical speeches at the seminar studies.

The practice studies founded at 16 intercommunicative tasks which ought to execute of in lecture-hall. These tasks enter 65 business transactions. For fulfillment pointed tasks is necessary to realize the following accounting procedures:

- 1) opening of accounts into the General Ledger;
- 2) making of book-keeping entries;
- 3) registration the entries in the General Journal;

- 4) posting of entries in the General Ledger;
- 5) footings count and balancing of the General Ledger accounts at the end of the reporting period;
- 6) preparation of Financial Position Statement at the beginning and at the end of the reporting period.

As the separate sections given the approximate questions and tasks for control works, the model situations adduced for preparation to the examination.

As the separate sections given the approximate questions and tasks for control works, the model situations adduced for preparation to the examination. A student must for the fulfillment tasks of practical work to know the chart accounts, the statement of financial position (balance sheet), and English numerals. The extract from model chart accounts, the statement of financial position of a Joint Stock Company, and numerals presented in appendixes A, B, C.

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Author

1. The essence of accounting and theirs method

1.1. Open the essence of business-record-keeping answering the following questions:

- 1.1.1. What is the essence of business record-keeping?
- 1.1.2. What is the business record-keeping method?
- 1.1.3. What is the business record-keeping technique?
- 1.1.4. What is the business record-keeping organization?
- 1.1.5. Which the measurements are used for the conducting of business record-keeping?
- 1.1.6. What do the purpose destined physical measurements?
- 1.1.7. What do the purpose destined labor measurement?
- 1.1.8. Why has appeared the necessity of money measurement use?
- 1.1.9. What is the accounting information?
- 1.1.10. What is the chronological journalizing of the business practice facts?
- 1.1.11. What is the systematic journalizing of the business practice facts?
- 1.1.12. Which the kinds of accounting showing are used for the management of business activity?
- 1.1.13. Which the users of accounting information do you know?
- 1.1.14. What for must have the accounting informations to the inside users?
- 1.1.15. What for must have the accounting informations to the outside users?

1.2. Open the essence of business life facts documentation answering the following questions:

- 1.2.1. What do they use order documents for?
- 1.2.2. What's the destination of voucher (executive) documents?
- 1.2.3. Why do they use combined documents in counting?
- 1.2.4. When is there a necessity to make documents of counting drawing up?
- 1.2.5. What's the characteristic feature of single documents?
- 1.2.6. Why are the accumulative documents largely used in counting?
- 1.2.7. What is the difference between accumulative documents and summarized ones?

- 1.2.8. Who makes the internal documents?
- 1.2.9. Where do they draw up the external documents?

1.3. Open the essence of accounting answering the following questions:

- 1.3.1. What is the substance basic of accountancy?
- 1.3.2. Which premises stipulated the origin of accounting?
- 1.3.3. Why accountancy was being divided on the practical and scientific kinds of activity?
- 1.3.4. What is the matter of unigraphic accounting?
- 1.3.5. Which conceptions of unigraphic accounting do you know?
- 1.3.6. How is fulfilled accounting procedure of unigraphic accounting?
- 1.3.7. Which kinds of business record-keeping do you know?
- 1.3.8. What is the subject of accounting?
- 1.3.9. Which processes composition the circuit of enterprise means?
- 1.3.10. Which modes the conducting of accounting composition its method?

1.4. Tasks for construction of the logical speeches during the seminar studies

- 1.4.1. Tell about the structure of electronic documents and procedure of their use.
- 1.4.2. There is totality of the counting documents classified figure 1. Give an example the concrete documents and tell of their destination.
- 1.4.3. Tell about the essence of business life fact as an elementary part of the business process. Use for answer figure 2.
- 1.4.4. Tell about the essence of accounting procedure as successive use of the accounting modes shown on figure 3.

1.5. Answer the following questions:

- 1.5.1. What do they reveal the facts of state for?
- 1.5.2. What is the characteristic feature of business transactions?
- 1.5.3. What business transactions besides those given on figure 2 do you know?
- 1.5.4. What characteristic feature makes the events of business life and the facts of state different?

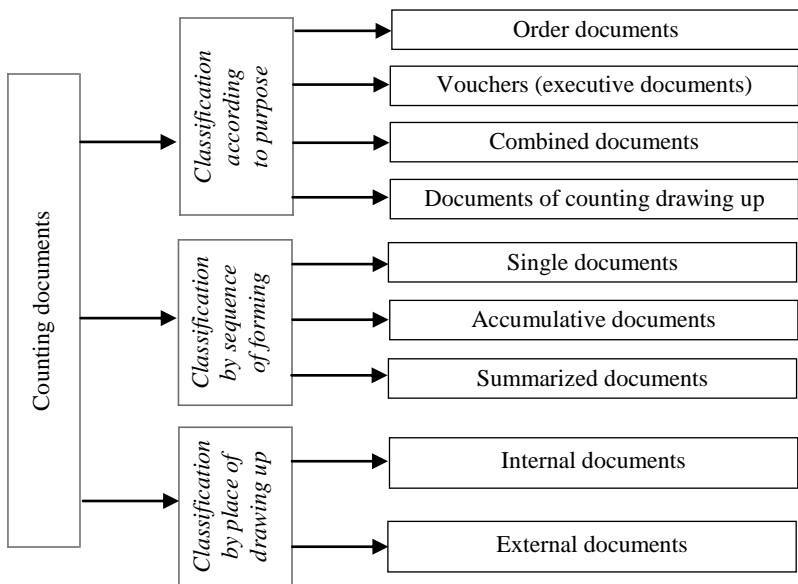


Figure 1 — **Classification of accounting documents**

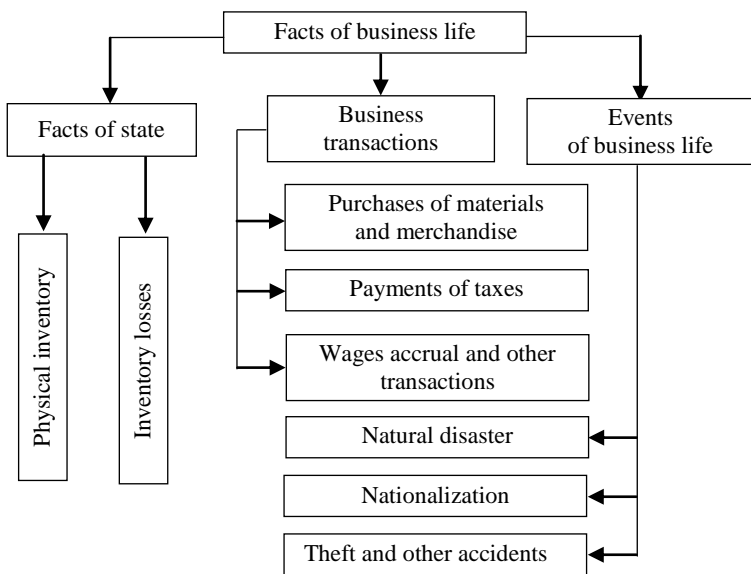


Figure 2 — **Elements of business life facts**

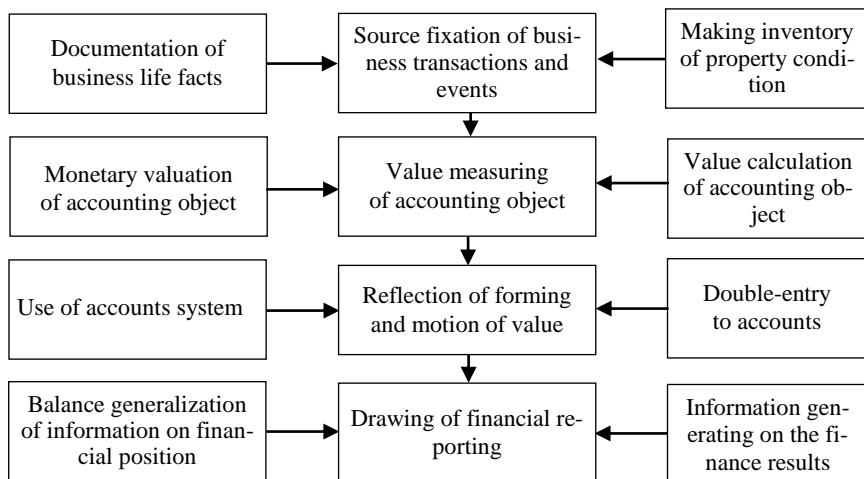


Figure 3 — Method of accounting and its elements

Seminar 1.1. Kinds of counting. Subject and method of accounting (book-keeping)

Plan

1. Concept of accounting subject.
2. Circulation of enterprise's assets (property).
3. Method of accounting.
4. Kinds of business counting and theirs characteristic.

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2. Fundamentals of assets and liabilities accounting

2.1. Open the essence of assets and liabilities answering the following questions:

- 2.1.1. What is the essence of assets as the items of accounting?
- 2.1.2. What is the essence of liabilities as the items of accounting?
- 2.1.3. How are divided assets and liabilities by terms their use or paying off?
- 2.1.4. What are the principal indications of the long-term assets and liabilities?
- 2.1.5. What long-term assets are the plant assets?
- 2.1.6. What long-term assets are the long-term investments?
- 2.1.7. How are divided long-term investments by the modes of capital investments?
- 2.1.8. What are the principal indications of real and financial investments?
- 2.1.9. Why plots of land and objects of nature use are non-production tangible long-term assets?
- 2.1.10. What are the principal indications of artistic valuables as the specific kinds of long-term assets?
- 2.1.11. How distinguish the investments property from the plant assets?
- 2.1.12. What are the principal indications of intangible assets?
- 2.1.13. How are divided the assets for short-term use?
- 2.1.14. What are the principal indications of manufacturing inventories?
- 2.1.15. What are the principal indications of inventories in circulation channel?
- 2.1.16. What distinguishes the monetary items of short-term assets from receivables?
- 2.1.17. How are divided real liabilities?
- 2.1.18. What are the principal indications of short-term loaned liabilities?
- 2.1.19. What are the principal indications of short-term allocating liabilities?
- 2.1.20. Which kinds long-term liabilities do you know?
- 2.1.21. What are the deferred tax liabilities?

2.2. Order of assets, receivables, costs and expenditure accounts drawing

2.2.1. Look at figure 4 and enumerate the first and the second rules of the accounts conducting.

Debit	Credit
Account rest at the beginning of the period	Decrease in assets, receivables, costs and expenditure
Increase in assets, receivables, costs and expenditure	
Debit footing	Credit footing
Account rest at the end of the period	

Figure 4 — Structure of accounts for counting assets, receivables, costs and expenditure gearing

2.2.2. Which accounts submit to the first and to the second rules of theirs conducting?

2.2.3. Enumerate the accounts which rest at the end of the accounting period can be calculated on the model from figure 5.

Debit rest of account at the beginning of the period	plus	Debit footing of account	minus	Credit footing of account	is	Debit rest of account at the end of the period
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Figure 5 — Model to compute the rest of account assets, receivables, costs and expenditure rest at the end of the accounting period

2.3. The tasks for making logical speeches at the seminar studies

2.3.1. Tell what the purpose of economic valuations is. When answering use classification given in figure 6.

2.3.2. Tell what the purpose of juridical valuations. When answering use classification given in figure 7.

2.3.3. Give the characteristic to kinds of plant assets. Use for answer theirs classification given in figure 8. Tell what account plant assets are accounted in.

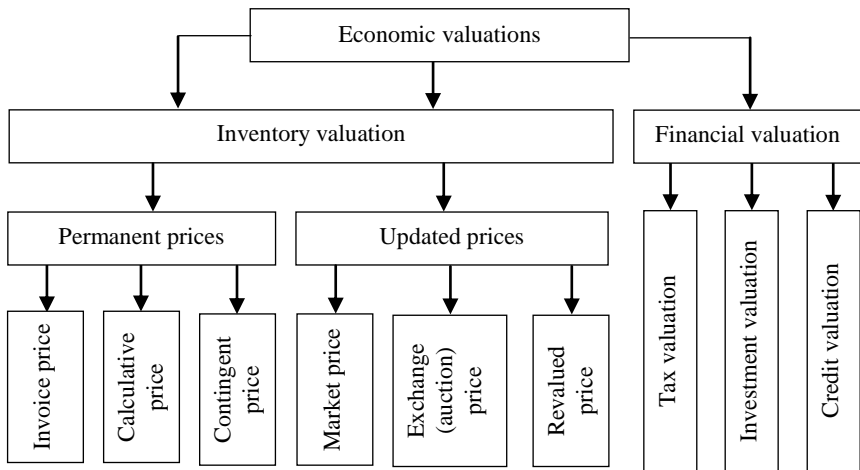


Figure 6 — **Classification of economic valuations**

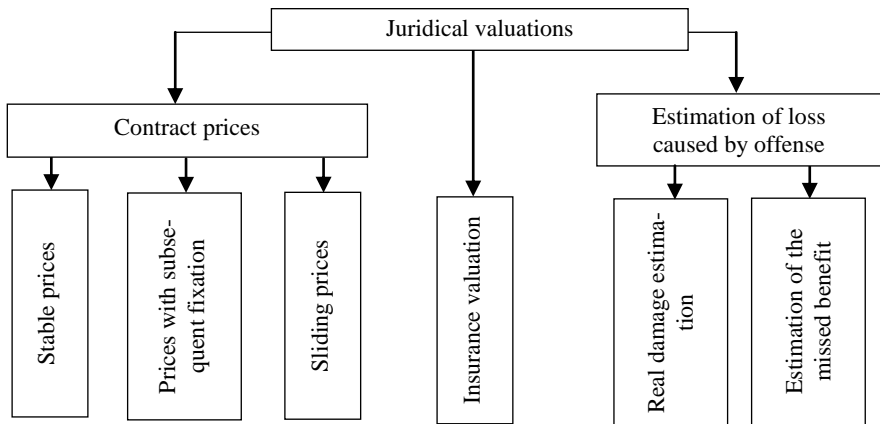


Figure 7 — **Classification of juridical valuations**

2.3.4. Give the characteristic to kinds of long-term investments. When answering use their classification given in figure 9. Enumerate the accounts for accounting long-term investments.

2.3.5. Give the characteristic to specific kinds of long-term assets. Enumerate the accounts for accounting specific kinds of long-term assets. When answering use their classification given in figure 10.

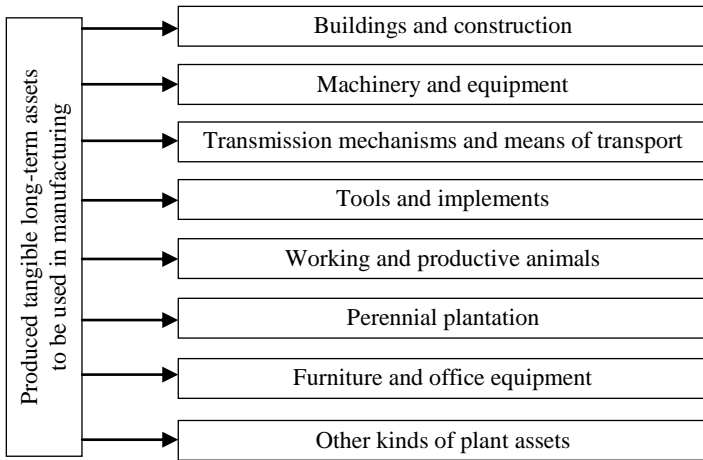


Figure 8 — **Classification of produced tangible long-term assets to be used in manufacturing**

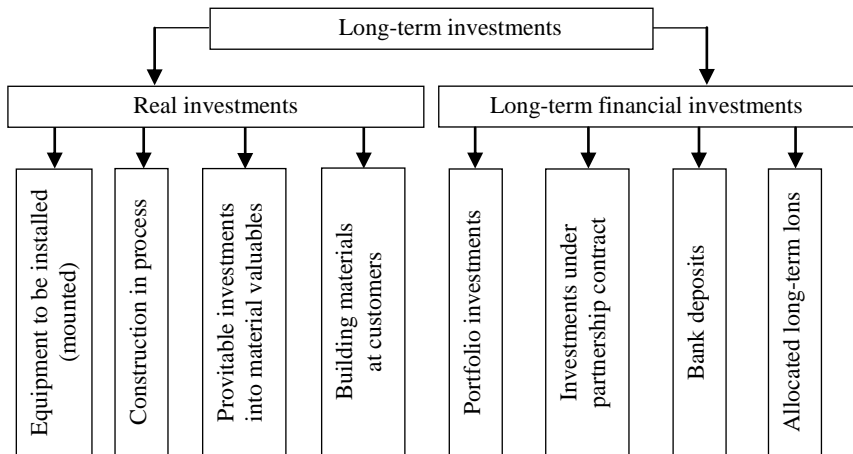


Figure 9 — **Classification of long-term investments**

2.3.6. Give the characteristic to kinds of short-term assets. When answering use their classification given in figure 11. Enumerate the accounts for accounting of short-term assets.

2.3.7. Give the comparative characteristic to real, estimated and contingent liabilities. Enumerate the accounts for accounting liabilities. When answering use their classification given in figure 12.

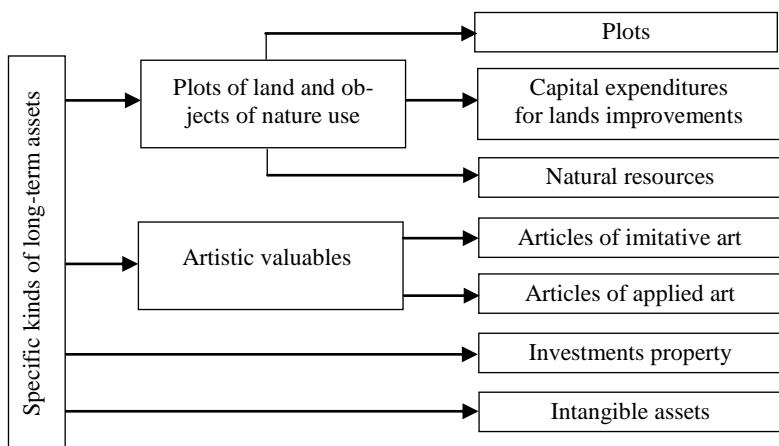


Figure 10 — **Composition of long-term assets specific kinds**

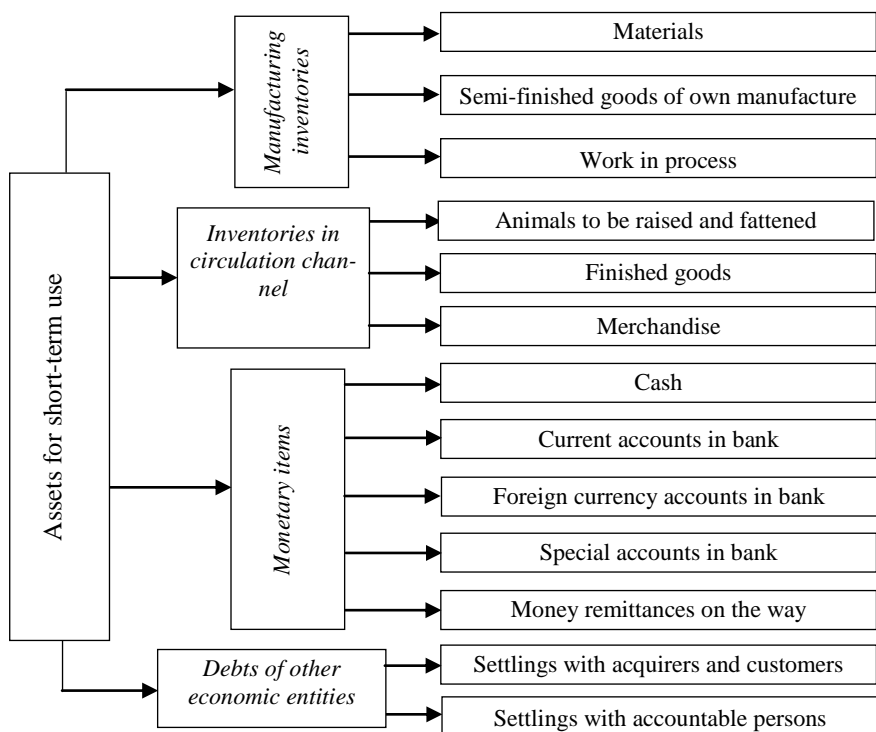


Figure 11 — **Classification of assets for short-term use**

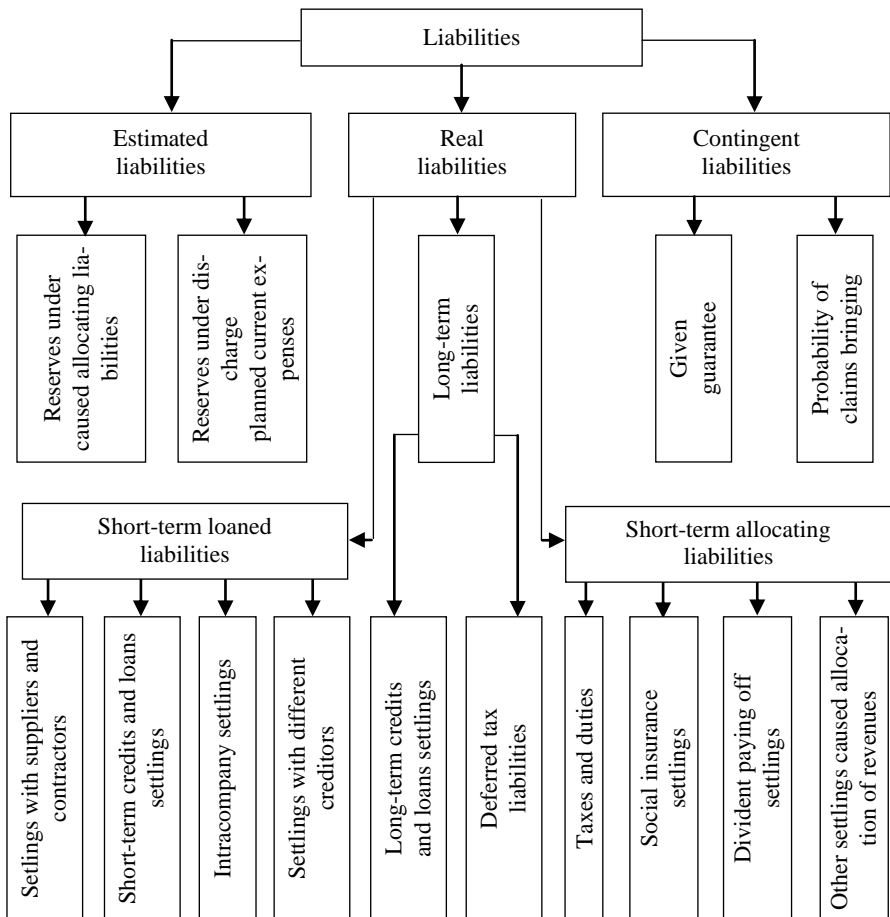


Figure 12 — **Classification of liabilities**

2.4. Answer the following questions:

2.4.1. How to calculate the product unit cost?

2.4.2. How set down to account the depreciation of plant assets with straight-line method?

2.4.3. What entries have to be made on the sums of accrued depreciation?

2.4.4. How to calculate the carrying amount of plant assets?

2.4.5. What main entries have to be drawn up for reverberation of transactions with suppliers' settlements?

2.4.6. What main entries have to be drawn up for reverberation settlements with banks by credits receipted?

2.4.7. What show debit and credit of current account opened for creditor in debtor's accounting department?

2.4.8. How to calculate the account rest at the end of the settlement period?

2.4.9. How to determine apportion the part of long-term liabilities which must be paid off during the following 12 months after the reporting date?

2.5. The sequence of keeping liabilities accounts

2.5.1. Name the third and the fourth rules of keeping accounts. See figure 13.

Debit	Credit
	Account rest at the beginning of the period
Decrease in liabilities, equity and incomes	Increase in liabilities, equity and incomes
Debit footing	Credit footing
	Account rest at the end of the period

Figure 13 — **Structure of liabilities, capital, income accounts**

2.5.2. What accounts are submitted to the third and the fourth rules of theirs keeping?

2.5.3. Tell what accounts we can calculate rests at the end of the current period using model given in figure 14.

Credit rest of account at the beginning of the period	plus	Credit footing of account	minus	Debit footing of account	is	Credit rest of account at the end of the period
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Figure 14 — **Model to compute the rest of liabilities, capital and income accounts at the end of the accounting period**

Seminar 2.1. Assets and liabilities: accounts for their book-keeping

Plan

1. The long-term assets essence, the plant assets classification and accounts for their accounting.
2. The specific kinds of the long-term assets and the accounts for their book-keeping.
3. The methodical rudiments of the depreciation accounting and the carrying amount determination of the plant assets and the intangible assets.
4. Investments as the long-term assets objects and accounts for their accounting.
5. The accounts nomenclature for the book-keeping of the short-term assets.
6. Accounts for the book-keeping of the long-term and short-term loan and the distributive liabilities.
7. The reflection fundamentals of liabilities in the accounts system.

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3. Double-entry on accounts and the rules of accounts conducting

3.1. Open the essence of double-entry on accounts answering the following questions:

3.1.1. What is the essence of double-entry on accounts?

3.1.2. What is the correspondence of accounts?

3.1.3. What is the basis of exchange and juridical conceptions of double-entry on accounts?

3.1.4. What is accounting entry and how it may be called differently?

3.1.5. What kinds of accounting entries do you know? What do theirs differ in?

3.1.6. What kinds of accounting entries have to be used in the Republic of Belarus? What are theirs essences?

3.2. The task for making logical speeches at the seminar studies

There is totality of book-keeping entries classified figure 15. Tell what the essence and the use necessity of each kind of the book-keeping entries.

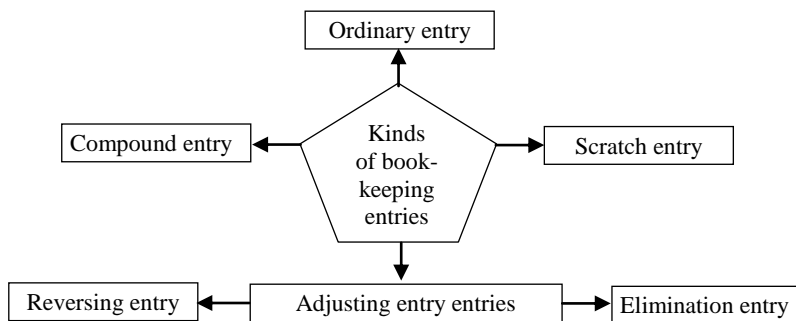


Figure 15 — Variants of correspondence accounts legalization

3.3. Practical task

3.3.1. Make the ordinary entries which reflect economic matter of the following business transactions:

a) money charged off the current account in bank for the payment of bank current credit to amounting 467,000 rubles;

b) materials used for the manufacture of production to amounting 68,935 rubles;

c) wages and salaries accrued to the industrial workers for the manufacturing of finished goods to amounting 95,852 rubles;

d) finished goods received from the manufacturing shops into the warehouse at the historical cost to amounting 329,649 rubles.

3.3.2. Make the compound entries which reflect economic matter of the following business transactions:

a) from a supplier received the material valuables; in invoice is written down following:

- equipment which does not require assemblage to amounting 214,947 rubles;

- equipment which does require assemblage to amounting 439,312 rubles;

- value added tax on purchase prices of equipment is 20%;

b) into operation put at acquisition cost following long-term assets:

- plant assets to amounting 149,006 rubles;

- investment property to amounting 58,480 rubles.

3.3.3. Make the scratch entry which reflects economic matter of the following business transaction:

a) the receipt of merchandise from suppliers:

- the value of merchandise at purchase prices without value added tax is to amounting 538,328 rubles;

- the value added tax on purchase prices of merchandise is 20%;

- trade addition is 32%;

b) acquirers shipped the finished goods:

- the value of finished goods at realizable prices without value added tax is 589,938 rubles;

- the rate of value added tax is 20%;

- historical cost of sold finished goods is 353,916 rubles.

3.3.4. Make the adjusting entries which corrected errors into accounting.

From a supplier received the building materials. The value contract of building materials without value added tax is to amounting 246,073 rubles. The value added tax on purchase prices of building materials is 20%. Book-keeper made the following unright compound entry:

debit of account 10 “Materials” to amounting 246,073 rubles;
debit of account 18 “Value added tax on purchased goods, works, services” to amounting 49,214 rubles 60 copecks ($246,073 \times 20 : 100$);
credit of account 60 “Settlings with suppliers and contractors” to amounting 295,287 rubles 60 copecks ($246,073 + 49,214$).

The following work is to be done:

1. Correct unright book-keeping error with mode of the reversing entry.
2. Correct unright book-keeping error with mode of the elimination entry.

Seminar 3.1. The double-entry on accounts

Plan

1. The essence of double-entry on accounts.
2. The kinds of book-keeping entries.
3. The exchange and juridical conceptions of double-entry on accounts.

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4. Costs and expenses as the object of accounting

4.1. Open the essence of costs and expenses as the object of accounting answering the following questions:

- 4.1.1. What is capitalized in assets costs?
- 4.1.2. Which difference between costs and expenses?
- 4.1.3. Which difference between current forming assets and long-term forming assets costs?
- 4.1.4. Which account destined for the accounting of long-term forming assets costs?
- 4.1.5. Which accounts destined for the accounting of current forming assets?
- 4.1.6. What in the classification signs are subdivided the manufacturing costs and the selling expenses?
- 4.1.7. How are classified costs by economic matter?
- 4.1.8. Which costs are believed for the primary costs?
- 4.1.9. Which costs are believed for the overhead costs?
- 4.1.10. How are classified costs by role in the process of production?
- 4.1.11. Which costs are believed for the manufacturing costs?
- 4.1.12. Which costs are believed for the commercial expenses?
- 4.1.13. How are classified costs by the inclusion mode in the prime cost of production?
- 4.1.14. Which costs are believed for the direct costs?
- 4.1.15. Which costs are believed for the indirect costs?
- 4.1.16. How are classified costs by the recognition period?
- 4.1.17. Which costs are believed for the past costs?
- 4.1.18. Which costs are believed for the current costs?
- 4.1.19. Which costs are believed for the deferred charges?
- 4.1.20. What is the economic element of costs?
- 4.1.21. What is the costing item?
- 4.1.22. Which difference between the economic elements of costs and the costing items?
- 4.1.23. What is the manufacturing prime cost of production?
- 4.1.24. What are the selling expenses of production?
- 4.1.25. How is calculated the total prime cost of production?
- 4.1.26. How is organized the system of analytic accounting on account 20 “Basic production”?

- 4.1.27. What are the analytic accounts of costing objects?
- 4.1.28. Why to take stock necessary separately manufacturing costs of production and period expenses?
- 4.1.29. Which accounts destined for the accounting of reporting period expenses?
- 4.1.30. How to select in the synthetic accounting economic elements of costs?

4.2. The task for making logical speeches at the seminar studies

4.2.1. Look at figure 16 and tell about the classification of manufacturing and selling costs of production. Remember 8 rules of accounts conducting and tell about of entries on accounts 20 “Basic production”, 23 “Auxiliary productions”, 25 “Manufacturing overhead cost”, 26 “Factory overhead cost” and 29 “Serving manufactures and establishments”.

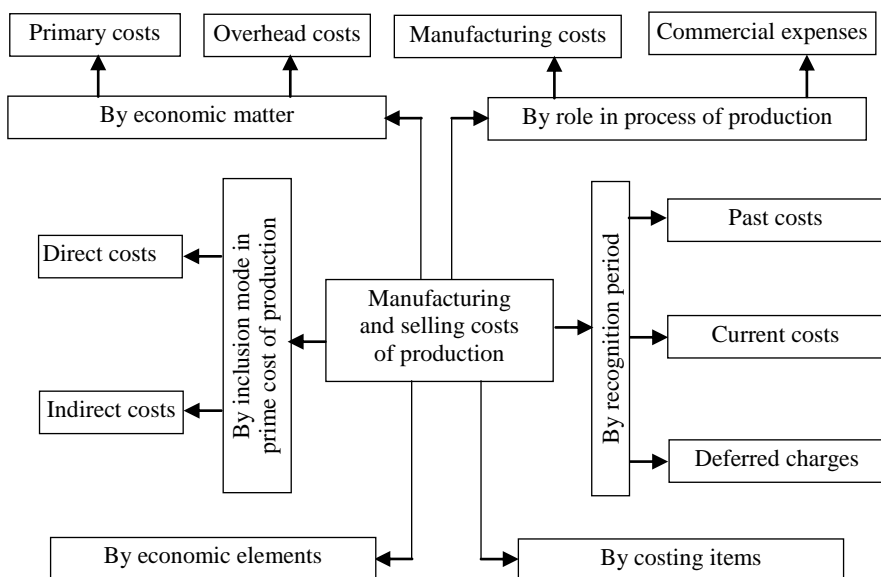


Figure 16 — Classification of manufacturing and selling costs of production

4.2.2. Look at figure 17 and tell about the classification of costs by economic elements and costing items. Open the difference of economic element “Tangible costs” from costing item “Raw stuff and materials”. Open

the difference of economic element “Labor costs” from costing item “Labor costs of manufacturing workers (basic and additional)”.

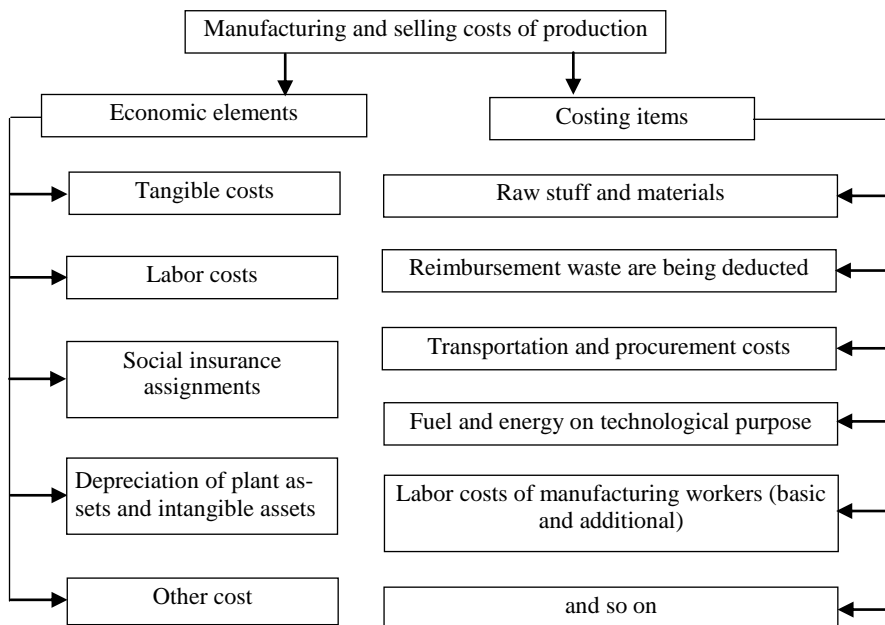


Figure 17 — Classification of costs by economic elements and costing items

Look at figure 18 and tell about the succession of operating activity costs in expenses transition. Enumerate the account for reflection of work in process.

Seminar 4.1. The costs and expenses as the accounting objects

Plan

1. The costs and expenses essence.
2. The classification of costs and expenses, the accounts for their record.
3. The economic elements and the calculation articles of costs: nomenclature, forming of the manufacturing and commercial prime cost.

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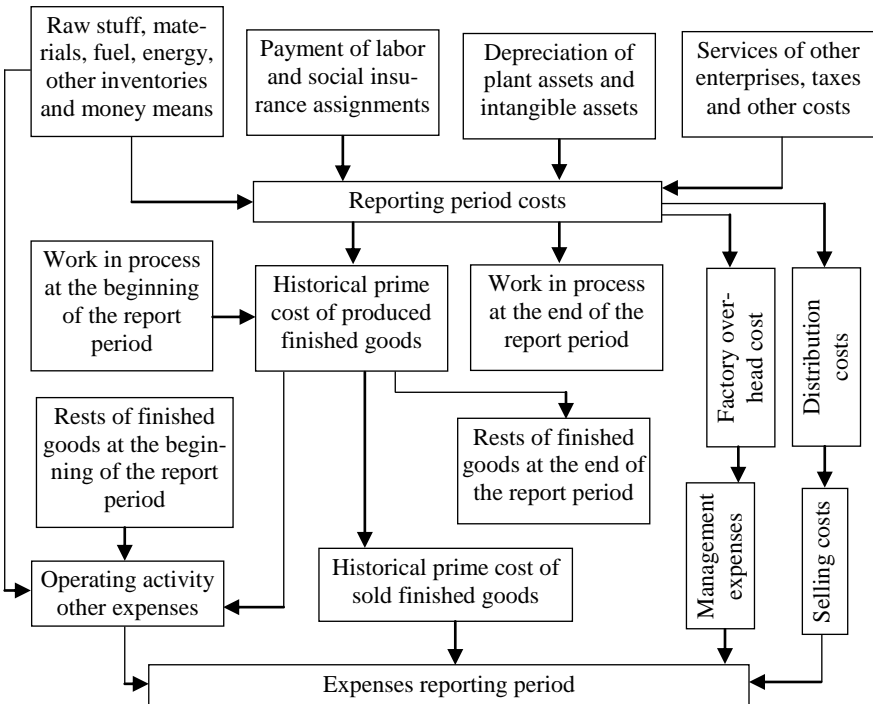


Figure 18 — **The succession of operating activity costs
in expenses transition**

5. Accounting fundamentals of commercial activity

5.1. Open the essence of commercial activity accounting fundamentals of economic entity answering the following questions:

- 5.1.1. What on accounts is reflected the process of inventories supply?
- 5.1.2. What destines account 15 “Procurement and purchase of materials” for?
- 5.1.3. What shows the debit footing of account 15 “Procurement and purchase of materials”?
- 5.1.4. What shows the credit footing of account 15 “Procurement and purchase of materials”?
- 5.1.5. What shows the rest of account 15 “Procurement and purchase of materials”?
- 5.1.6. Why accounts 10 “Materials” and 15 “Procurement and purchase of materials” have different destination?
- 5.1.7. What destines account 16 “Deviation in value of materials” for?
- 5.1.8. What shows the debit footing of account 16 “Deviation in value of materials”?
- 5.1.9. What shows the credit footing of account 16 “Deviation in value of materials”?
- 5.1.10. What shows the rest of account 16 “Deviation in value of materials”?
- 5.1.11. How to calculate the historical prime cost of materials on the basis of accounts 10 “Materials” and 16 “Deviation in value of materials”?
- 5.1.12. Which connection is between accounts 10 “Materials” and 15 “Procurement and purchase of materials”?
- 5.1.13. What on accounts is reflected the process of production manufacture?
- 5.1.14. What do the purpose destined account 20 “Basic production”?
- 5.1.15. What shows the debit footing of account 20 “Basic production”?
- 5.1.16. What shows the credit footing of account 20 “Basic production”?
- 5.1.17. What shows the rest of account 20 “Basic production”?
- 5.1.18. What do the purpose destined accounts 25 “Manufacturing overhead cost” and 26 “Factory overhead cost”?
- 5.1.19. Which items of manufacturing overhead cost are variable costs?
- 5.1.20. How are wrote off variable manufacturing overhead costs?

5.1.21. Which items of manufacturing overhead cost are conditional-and-standing costs?

5.1.22. How are wrote off conditional-and-standing manufacturing overhead costs?

5.1.23. How are wrote off factory overhead cost?

5.1.24. What destines account 21 “Semi-finished goods of domestic manufacture” for?

5.1.25. What destines account 23 “Auxiliary productions” for?

5.1.26. What destines account 29 “Serving manufactures and establishments” for?

5.1.27. What is the work in process?

5.1.28. How is determined work in process at the end of the report period?

5.1.29. How to calculate the historical prime cost of produced finished goods in reporting period?

5.1.30. What destines account 43 “Finished goods” for?

5.1.31. What shows the debit footing of account 43 “Finished goods”?

5.1.32. What shows the credit footing of account 43 “Finished goods”?

5.1.33. What shows the rest of account 43 “Finished goods”?

5.1.34. What on accounts is reflected the process of sales?

5.1.35. What does the purpose destined account 90 “Operating activity revenues and expenses”?

5.1.36. What shows the debit footing of account 90 “Operating activity revenues and expenses”?

5.1.37. What shows the credit footing of account 90 “Operating activity revenues and expenses”?

5.1.38. How to calculate the historical prime cost of sold finished goods?

5.1.39. How is realized accrual principle by the determination of financial result from the production sale?

5.1.40. What destines account 91 “Other revenues and expenses” for?

5.1.41. What destines account 99 “Profits and losses” for?

5.1.42. What do the purhose destined the reserves for discharge planned current expenses?

5.1.43. Which reserves for discharge planned current expenses do you know?

5.1.44. What necessary for to separate the prepaid expenses from the current expenses?

5.1.45. How are being recorded unearned incomes?

5.1.46. What incomes are the unearned incomes?

5.2. The task for making logical speeches at the seminar studies

5.2.1. Tell what the economic point of entries for the accounting of materials. When answering use the diagram given in figure 19. Remember 8 rules of accounts conducting and tell about of entries on accounts 10 “Materials”, 15 “Procurement and purchase of materials”, 16 “Deviation at value of materials”, 18 “Value added tax on purchased goods, works, and services”, and 60 “Settlings with suppliers and contractors”.

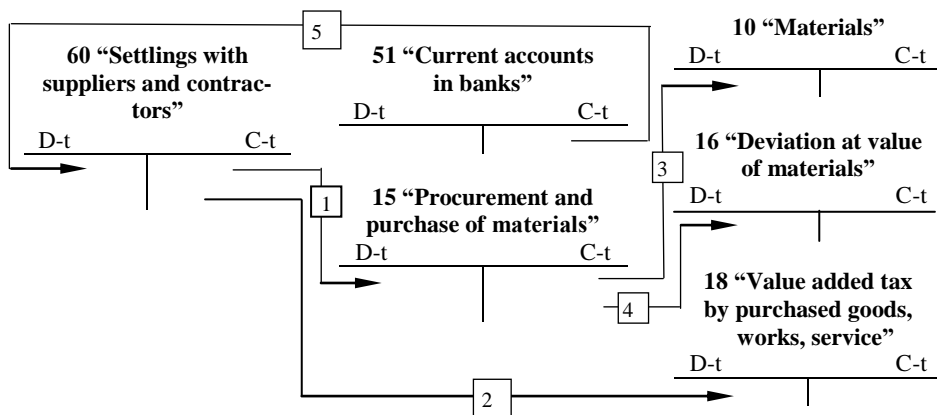


Figure 19 — Accounting of materials purchase

5.2.2. Look at figure 20 and tell about the economical essence of the entries which reflect 4 the adduced business transactions of merchandise receipt from suppliers. Remember 8 rules of accounts conducting and tell about of entries on accounts 18 “Value added tax on purchased goods, works, and services”, 41 “Merchandise”, 42 “Trade margin”, and 60 “Settlings with suppliers and contractors”.

5.2.3. Tell what the economic point of entry for the accounting of production process. When answering use the diagram given in figure 21.

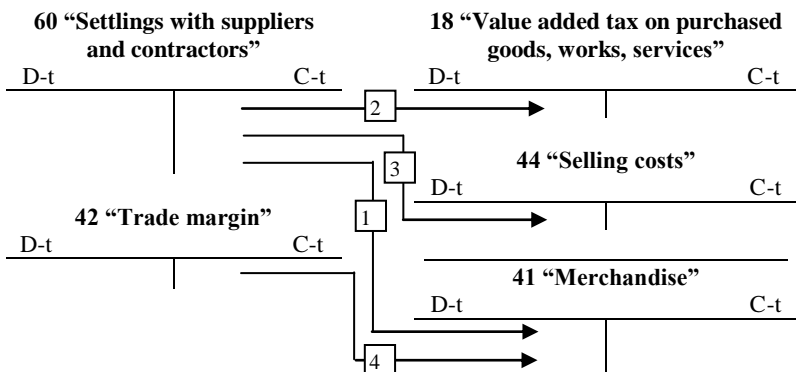


Figure 20 — Accounting model of merchandise receipt from suppliers

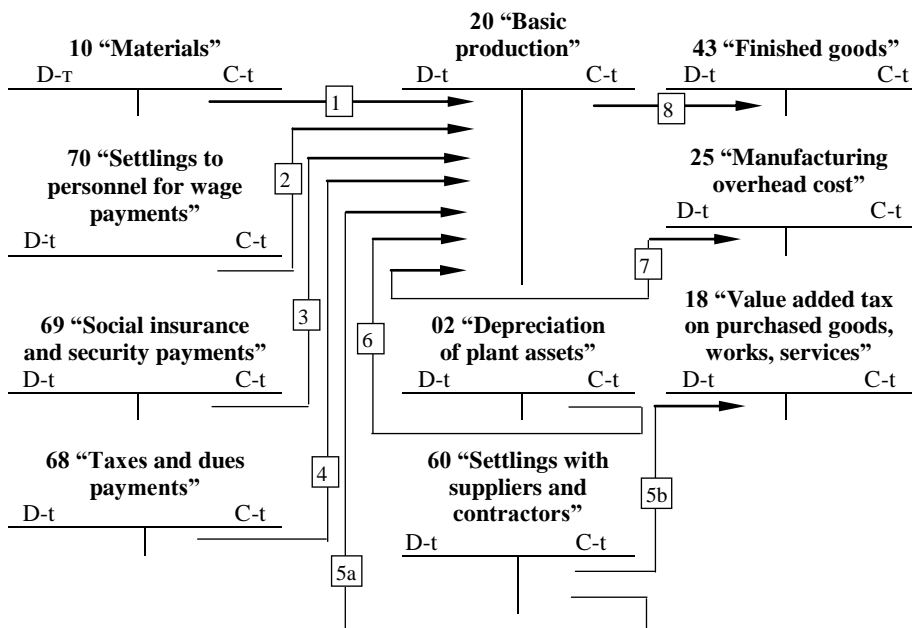


Figure 21 — Accounting model of production process

5.2.4. Look at figure 22 and tell about the economical essence of the entries which reflect 5 the adduced business transactions of sales of finished goods to acquirers. Remember 8 rules of accounts conducting and

tell about of entries on accounts 43 “Finished goods”, 51 “Current accounts in bank”, 62 “Settlings with acquirers and customers”, 68 “Taxes and dues payments”, 90 “Operating activity revenues and expenses”.

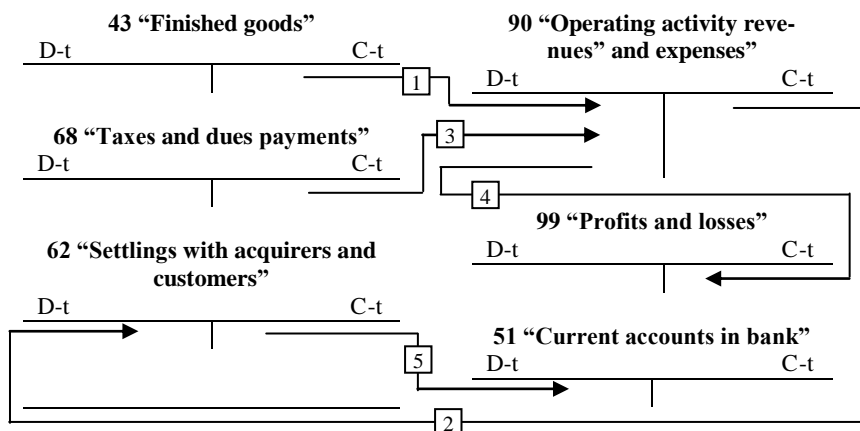


Figure 22 — Accounting model of sales of finished goods to acquirers

Seminar 5.1. The synthetic accounting fundamentals of the basic business processes

Plan

1. The synthetic accounting fundamentals of the supply process.
2. The manufacturing process synthetic accounting fundamentals.
3. Fundamentals of the incomes, profit and losses accounting.

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6. Accounting fundamentals of economic entity capital

6.1. Open the essence of accounting fundamentals of the economic entity capital answering the following questions:

- 6.1.1. What is the essence of entity capital as the items of accounting?
 - 6.1.2. What is the formula of equity capital accounting equation?
 - 6.1.3. What is the information basis for the computation of entity capital size of economic entity?
 - 6.1.4. How is founded stockholder equity of a Joint Stock Company?
 - 6.1.5. What is differed stockholder equity of the Joint Stock Companies from legal capital of the unitary enterprises?
 - 6.1.6. Why is altered size of enterprise equity capital?
 - 6.1.7. What destines account 80 “Legal capital” for?
 - 6.1.8. What is differed reinvested capital from additional capital?
 - 6.1.9. What kinds of reinvested capital do you know?
 - 6.1.10. What is founded reserved capital of enterprise for?
 - 6.1.11. What shows the credit footing of account 82 “Reserve capital”?
 - 6.1.12. What destines account 84 “Undistributed profit (uncovered losses)” for?
 - 6.1.13. What kinds of additional capital do you know?
 - 6.1.14. What account destines for accounting up the valuation of property, share premium and constitutors investments over of registered legal capital?
 - 6.1.15. What destines account 75 “Settlings to constitutors” for?
 - 6.1.16. What shows the debit footing of account 75 “Settlings to constitutors”?
 - 6.1.17. What shows the credit footing of account 75 “Settlings to constitutors”?
 - 6.1.18. What shows the rest of account 75 “Settlings to constitutors”?
 - 6.1.19. How may be written off suffered organization losses in last reporting periods?
 - 6.1.20. Where have been reflecting treasury stocks and shares of ownership capital?
 - 6.1.21. How has been defining results of plant assets revaluation?
 - 6.1.22. What destines account 86 “Financing for special purpose” for?
- Look at figure 23 and tell about the classification of the economic entity capital. Enumerate accounts for the book-keeping of capital.

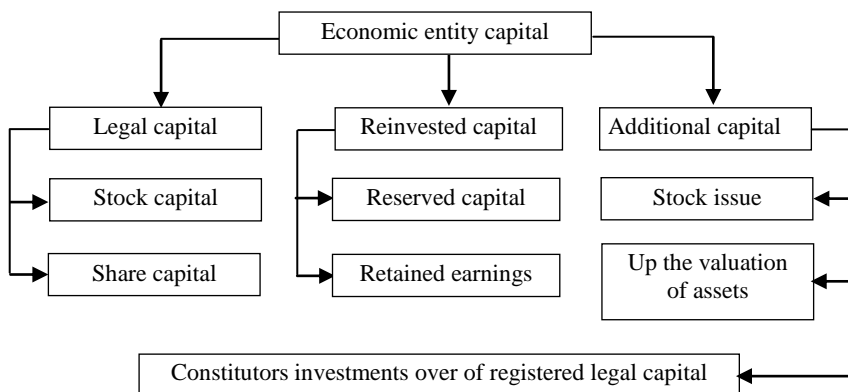


Figure 23 — Classification of economic entity capital

Tell what the economic point of entry for the accounting of equity capital making. When answering use the diagram given in figure 24.

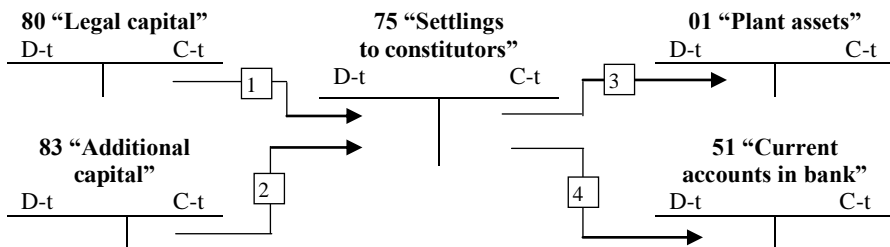


Figure 24 — Accounting model of equity capital making

6.2. Practical task

Enterprise has the assets and the liabilities before the third persons which showed as the rests of following accounts:

- 01 "Plant assets" are to amounting 4,186,530 rubles.
- 02 "Depreciation of plant assets" is to amounting 1,539,147 rubles.
- 04 "Intangible assets" are to amounting 12,815 rubles.
- 05 "Depreciation of intangible assets" is to amounting 5,329 rubles.
- 06 "Long-term financial investments" are to amounting 239,526 rubles.
- 07 "Non-mounted equipment and construction materials" are to amounting 315,973 rubles.
- 08 "Investments to long-term assets" are to amounting 526,110 rubles.

- 10 “Materials” are to amounting 438,125 rubles.
43 “Finished goods” is to amounting 638,140 rubles.
51 “Current accounts in bank” are to amounting 835,119 rubles.
52 “Foreign currency accounts in bank” are to amounting 248,146 rubles.
58 “Short-term financial investments” are to amounting 139,116 rubles.
60 “Settlings with suppliers and contractors” are to amounting 573,814 rubles.
62 “Settlings with acquirers and customers” are to amounting 438,507 rubles.
66 “Short-term credits and loans settlings” are to amounting 506,118 rubles.
67 “Long-term credits and loans settlings” are to amounting 385,143 rubles.
68 “Taxes and dues payments” are to amounting 81,111 rubles.
69 “Social insurance and security payments” are to amounting 38,207 rubles.
70 “Settlings to personnel for wage payments” are to amounting 107,314 rubles.

Count the sum of enterprise equity capital.

Seminar 6.1. The fundamentals of equity capital accounting

Plan

1. The equity capital, the methods of his determination and the accounts for book-keeping.
2. The primary making accounting fundamentals of the stock capital and the share premium.
3. The reflection fundamentals in the accounts system of transactions which change size of the equity capital: redemption, subsequent sale, treasury stock cancellation.
4. A change of equity capital under the influence of the assets revaluation.

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7. Tasks for practice studies at lecture-room

Task 7.1

At the beginning of the period an enterprise has the following long-term assets:

1. Buildings and construction are 15,673,450 rubles.
2. Depreciation of means of transport is 798,227 rubles.
3. Investments property is 3,539,491 rubles.
4. Depreciation of furniture and office equipment is 245,874 rubles.
5. Given long-term loans is 639,594 rubles.
6. Depreciation of buildings and construction is 5,093,871 rubles.
7. Capital investment in lands improvements is 638,106 rubles.
8. Depreciation of transmission mechanisms is 143,533 rubles.
9. Patents and licenses are 146,943 rubles.
10. Artistic valuables are 217,138 rubles.
11. Depreciation of investments property is 1,269,000 rubles.
12. Machinery and equipment are 8,483,092 rubles.
13. Depreciation of capital investment in lands improvements is 264,863 rubles.
14. Software products are 34,104 rubles.
15. Depreciation of working animals is 76,324 rubles.
16. Shares and long-term bonds are 639,570 rubles.
17. Depreciation of patents and licenses is 103,407 rubles.
18. Construction in progress is 8,358,712 rubles.
19. Depreciation of software products is 63,389 rubles.
20. Building materials is 326,105 rubles.
21. Depreciation of machinery and equipment is 3,524,537 rubles.
22. Non-installed process and power-generating equipment is 979,003 rubles.
23. Depreciation of tools and implements is 111,873 rubles.
24. Furniture and office equipment is 478,205 rubles.
25. Transmission mechanisms are 687,905 rubles.
26. Depreciation of perennial plantation is 28,379 rubles.
27. Working and productive animals is 320,546 rubles.
28. Tools and implements are 318,009 rubles.
29. Investments based on the contract for joint activity is 845,094 rubles.
30. Means of transport is 1,856,343 rubles.

31. Perennial plantation is 152,759 rubles.

The following work is to be done:

1. Enumerate accounts for book-keeping of long-term assets.
 2. Enumerate adjusting contra accounts for book-keeping of accumulated depreciation.
 3. Write enumerated long-term assets in right accounts.
 4. Determine the rest of the accounts at the beginning of the period.
 5. Calculate the carrying amount of plant assets, intangible assets and investments property items at the beginning of the period.
- Put down the task into table 1.

Table 1 — **Classification of enterprise long-term assets, rubles**

Account and item of long-term assets	Acquisition cost	Accumulated depreciation	Carrying amount (col. 2 – col. 3)
1	2	3	4

Task 7.2

Key branches of a Joint Stock Company are manufacturing, transport, agriculture and trade. The information about the Joint Stock Company plant assets at the beginning of the year is given in table 2.

The depreciation of other plant assets accrued in the current month includes:

- a) manufacturing shops — 17,350 rubles;
- b) cattle-breeding and pig-raising farms — 9,816 rubles;
- c) garages — 19,539 rubles;
- d) detail shops and stores — 2,426 rubles;
- e) water-supply and sewerage — 3,739 rubles;
- f) electro-transmission — 7,839 rubles;
- g) Joint Stock Company management — 1,921 rubles.

The following work is to be done:

1. Calculate the depreciable cost of plant assets.
2. Determine the depreciation rates for straight-line method write-off of plant assets.

Write down the calculation into table 3.

Table 2 — Plant assets of Joint Stock Company at the beginning of the year

Classes of plant assets	Location	Initial cost (revalued amount) at the beginning of the year, rubles	Estimated useful life, years	Residual value, rubles
Buildings and construction	Manufacturing shops	6,960,405	20	—
	Cattle-breedings and pig-raising farm	1,278,427	30	—
	Garages	2,839,509	40	—
	Detail shops and stores	2,202,129	60	—
	Water-supply and sewerage	846,456	25	—
	Electro-transmission	1,023,423	15	—
	Joint Stock Company Management	523,101	60	—
	Total	15,673,450	×	—
Machinery and equipment	Manufacturing shops	2,792,820	7	639,815
	Cattle-breedings and pig-raising farm	507,786	12	36,819
	Garages	1,442,126	8	156,357
	Detail shops and stores	763,478	14	54,931
	Water-supply and sewerage	1,187,632	20	94,358
	Electro-transmission	1,789,250	9	274,845
	Total	8,483,092	×	1,257,125

3. Calculate the accrued depreciation of the following long-term assets:

a) buildings and construction;

b) machinery and equipment.

Write down the calculation into table 4.

4. Generalize the sums of an accrued depreciation according to Joint Stock Company activity. Write down these into table 5.

5. Enumerate book-keeping accounts for product cost, period expenses and selling expenses.

6. Show the depreciation accrued in book-keeping accounts.

Write down the entries into table 6.

Task 7.3

Enter in General Ledger of a Joint Stock Company the synthetic accounts without the indication rests at the beginning of the period. Form of General Ledger given in table 7.

Table 3 — Calculation of monthly depreciation rate of plant assets

Classes and location of plant assets	Useful life of assets, years	Depreciation rate (100 : col. 2 : 12), %
1	2	3
1. Buildings and construction	×	×
1.1. Manufacturing shops		
1.2. Cattle-breeding and pig-raising farms		
1.3. Garages		
1.4. Detail shops and stores		
1.5. Water-supply and sewerage		
1.6. Electro-transmission		
1.7. Joint Stock Company management		
2. Machinery and equipment	×	×
2.1. Manufacturing shops		
2.2. Cattle-breeding and pig-raising farms		
2.3. Garages		
2.4. Detail shops and stores		
2.5. Water-supply and sewerage		
2.6. Electro-transmission		

Table 4 — Calculation of depreciation accrued in the current month

Classes of plant assets	Location	Initial cost (revalued amount)	Residual value, rubles	Depreciable cost (col. 3 – col. 4), rubles	Depreciation rate, %	Sum of accrued depreciation (col. 5 × col. 6 : 100), rubles
1	2	3	4	5	6	7
Buildings and construction						
Machinery and equipment						

Table 5 — **Summary register of accrued depreciation, rubles**

Location of plant assets	Buildings and construction	Machinery and equipment	Other classes of plant assets	Total
1. Manufacturing shops				
2. Cattle-breedings and pig-raising farms				
3. Garages				
4. Detail shops and stores				
5. Water-supply and sewerage				
6. Electro-transmission				
7. Joint Stock Company management				
8. Sum total				

Table 6 — **Entries of accrued depreciation**

Location of plant assets	Book-keeping entries		Sum, rubles
	Debit	Credit	
1. Manufacturing shops			
2. Cattle-breedings and pig-raising farms			
3. Garages			
4. Retail shops and stores			
5. Water-supply and sewerage			
6. Electro-transmission			
7. Joint Stock Company management			
8. Sum total			

Table 7 — **General Ledger of a Joint Stock Company for the period of _____ 20__ year**

Account _____

Debit	Credit
-------	--------

Entry №	Credit of corresponding account	Sum, rubles	Entry №	Debit of corresponding account	Sum, rubles

Indicate titles and cipher of accounts according to the model chart accounts approved with the Ministry of Finance the Republic of Belarus. In the working chart accounts of a Joint Stock Company were nonincluded the following accounts of the model chart accounts the Republic of Belarus entity:

- 09 “Deferred tax assets”;
- 22 “Insurance payment”;
- 42 “Trade increase of price”;
- 45 “Shipped merchandise”;
- 65 “Deferred tax liabilities”;
- 77 “Direct insurance and reinsurance settling transactions”;
- 79 “Intracompany settling transactions”;
- 86 “Financing for special purpose”;
- 93 “Insurance premium”;
- 95 “Insurance reserves”.

Task 7.4

The first accounting procedure. Note the amounts of the long-term assets rests at the beginning of the period on the accounts into General Ledger of a Joint Stock Company according to the data presented in the task 1. Besides that, open in the General Ledger the following synthetic accounts of the current assets and liabilities:

- a) rests of account 18 “Value added tax by purchased goods, works, services” is to amounting 278,350 rubles;
- b) rests of account 51 “Current accounts in bank” is to amounting 596,427 rubles;
- c) rests of account 60 “Settling transactions with suppliers and contractors” is to amounting 1,739,186 rubles.

The second accounting procedure. Make the entries showing the following business transactions with the long-term assets:

Operation 1. The purchasing building materials from the suppliers:

- a) the value at purchase prices without value added tax is to amounting 358,116 rubles;

b) the value added tax on purchased building materials is 20% (calculate the sum).

Operation 2. The expenditure of building materials for construction of manufacturing shops is to amounting 478,236 rubles.

Operation 3. The purchasing of equipment which does not require assemblage from the suppliers:

a) the value contract of equipment without value added tax is to amounting 739,243 rubles;

b) the value added tax on purchase prices of equipment is 20% (calculate the sum).

Operation 4. The putting plant assets into operation at acquisition cost are to amounting 1,079,316 rubles.

Operation 5. The shifting plant assets into investments property is to amounting 239,176 rubles.

Operation 6. The transfer of the equipment for installation is to amounting 739,536 rubles.

Operation 7. There is the charging plant assets depreciation based on task 2 data:

a) subdivisions of the basic activity without the manufacturing shops (motor transport and livestock farming);

b) auxiliary manufactures;

c) manufacturing shops;

d) Joint Stock Company Management;

e) retail trade.

Operation 8. The charging intangible assets depreciation is to amounting 8,456 rubles. The intangible assets are used by Joint Stock Company management.

Operation 9. The items of plant assets wrote off due to hundred per cent depreciation. Accumulated depreciation of plant assets is to amounting 798,430 rubles.

Operation 10. The items of intangible assets wrote off, for no future economic benefits are expected from their use or disposal. The acquisition cost of intangible assets equal to 273,837 rubles:

a) the accumulated sum of depreciation is equal to 115,976 rubles;

b) determine and write down an the suitable account the depreciated cost of intangible assets.

Operation 11. There is paying off by borrower of long-term loan to amounting 310,000 rubles. Money included on current account in bank.

Operation 12. There is purchasing of state long-term bonds to a total value of 250,000 rubles. Money charged off current account in bank.

Operation 13. The purchasing of equipment which does require assemblage from the foreign supplier:

a) the value contract of equipment (value added tax free) is to amounting 2,738 euro; the exchange rate was in day recognition of payables 2.683 of Belarusian rubles for €1;

b) the customs duty on purchased equipment is 7% (calculate the sum);

c) the value added tax is 20% (calculate the sum); the charging base of added tax is contract value of equipment plus customs duty.

Operation 14. The clearance of suppliers for building materials and equipment is to amounting 156,427 rubles. Money charged off current account in bank.

Operation 15. There is the transference of plant assets into the composition of non-current assets held for sale:

a) revalued amount of plant assets is to amounting 417,800 rubles;

b) the accumulated sum of depreciation is equal to 139,419 rubles;

c) determine and write down an the suitable account the depreciated cost of plant assets held for sale.

The third accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General journal of a Joint Stock Company. Form of General journal is given in table 8.

Action 2. Make posting of all entries in General Ledger. Form of General Ledger given in table 7.

Action 3. Count up the footings and the rests of the control accounts long-term assets. Note results of computation in General Ledger with a pencil.

Table 8 — **General journal of a Joint Stock Company for the period of _____ 20__ year**

Business transaction	Entry		Sum, rubles
	Debit	Credit	

Task 7.5

At the beginning of the period an enterprise has the following current assets:

1. The raw materials are to amounting 637,569 rubles.
2. Work in process is to amounting 458,112 rubles.
3. The receivables of acquirers for the shipped produce is to amounting 478,350 rubles.
4. Banknotes of the National Bank of the Republic of Belarus in the cash office of the enterprise are to amounting 45,569 rubles.
5. The deficiency of materials is to amounting 849 rubles which revealed into storehouse at accountable for assets person. The managerial decision is not taken about discharge of deficiency.
6. The direct materials are to amounting 489,385 rubles.
7. The semi-finished goods of own production are to amounting 64,505 rubles.
8. Foreign currency at accounts in banks:
 - a) the dollars of United States of America are to amounting 238,600; exchange rate is 2.295 of Belarusian rubles for \$1;
 - b) the euro of European Union are to amounting 324,906; exchange rate is 2.693 of Belarusian rubles for €1.
9. The receivables of customers for the rendered services is to amounting 56,794 rubles.
10. The package and the packing materials in the trade segment of business to a total value of 17,429 rubles.
11. The indirect materials are to amounting 69,094 rubles.
12. The Russian rubles in cash of enterprise are to amounting 17,800. Exchange rate is 0.036 of Belarusian rubles for 1 Russian ruble.
13. The spoiled merchandise value is to amounting 1,350 rubles which put down to deficiency in account accountable for assets person.
14. The short-term bank deposits:
 - a) the Belarusian rubles are to amounting 612,847;
 - b) the English pounds sterling are to amounting 43,738; exchange rate is 3.286 of Belarusian rubles for 1 pound sterling.
15. Fuel to a total value of 423,310 rubles.
16. The short-term financial investments in securities to a total value of 560,000 rubles.
17. The merchandise in storage to a total value of 278,153 rubles.
18. The accepted bills of the suppliers and contractors are to amounting 78,343 rubles.

19. Pigs on fattening to a total value of 289,437 rubles.
20. Spare parts to a total value of 45,105 rubles.
21. The transportation costs by store-door delivery of inventories are to amounting 96,918 rubles.
22. Collected cash are to amounting 12,356 rubles.
23. Package and packing materials to a total value of 46,894 rubles.
24. The product quality claim is to amounting 63,817 rubles which is not paid with a supplier.
25. Given short-term loans are to amounting 597,106 rubles.
26. Assets of low unit cost to a total value of 346,785 rubles.
27. Merchandise in retail shops to a total value of 429,895 rubles.
28. The difference between the value of inventories at the purchase prices and accounting prices of a Joint Stock Company is 24,731 rubles.
29. The handed travel advances are to amounting of 8,161 rubles.
30. The finished goods at storehouse is to amounting 1,893,427 rubles.
31. The machinery held for sale is to amounting 678,636 rubles.
32. Prepaid expenses which will have been put down to decrease in benefits in the course 12 months after reporting date is to amounting 109,417 rubles.

Balance at the beginning of the period has not the following accounts:

- 23 “Auxiliary manufactures”;
- 25 “Manufacturing overhead costs”;
- 26 “Factory overhead costs”;
- 28 “Spoilage”;
- 29 “Serving manufactures and establishments”;
- 44 “Selling costs”.

The following work is to be done:

Action 1. Enumerate accounts for book-keeping of short-term assets.

Action 2. Categorize enumerated short-term assets among right accounts.

Action 3. Determine account rests at the beginning of the period.

Action 4. Note the amounts of the short-term assets rests at the beginning of the period on the accounts into General Ledger of a Joint Stock Company.

The auxiliary tables 9—14 are to be drawn to implementation of task.

Table 9 — Account 10 “Materials”

Component of materials	Sum, rubles
------------------------	-------------

Table 10 — Account 16 “Deviation at value of materials”

Component of deviations	Sum, rubles

Table 11 — Account 41 “Merchandise”

Component of merchandise	Sum, rubles

Table 12 — Conversion financial assets into domestic currency

Appellation of currency	Sum of currency	Rate of exchange	Convertible sum (line 2 × line 3), rubles
1	2	3	4

Table 13 — Account 58 “Short-term financial investments”

Component of short-term financial investments	Sum, rubles

Table 14 — Account 62 “Settling transactions with acquirers and customers”

Component of debt receivable	Sum, rubles

Task 7.6

In a Joint Stock Company created following settlement provisions:

a) reserves against impairment of inventories are to amounting 36,626 rubles;

b) reserves for depreciation of short-term financial investments are to amounting 47,600 rubles;

c) reserves for doubtful accounts are to amounting 21,406 rubles.

Action 1. Pass the amounts of settlement provisions the rests at the beginning of the period on the accounts into the General Ledger of a Joint Stock Company.

Action 2. Calculate the carrying amount of the current assets of a Joint Stock Company at the beginning of the period. The current assets information about a Joint Stock Company at the beginning of the period is given in task 5. Accomplish calculations having taken into consideration the balances of the settlement provisions at the beginning of the period. Put down the task into table 15.

Table 15 — **Summary of carrying amount of the current assets a Joint Stock Company at the beginning of the period, rubles**

Article of carrying amount	Initial cost	Settlement provision	Carrying amount (col. 2 – col. 3)
1	2	3	4

Task 7.7

The first accounting procedure. Make the entries showing the following business transactions with the current assets:

Operation 16. The acceptance of suppliers bills for raw materials, fuel and spare parts:

a) the value at purchase prices without value added tax is to amounting 2,539,183 rubles;

b) the transport services of suppliers included in bills to acquirer without value added tax is to amounting 107,743 rubles;

c) the value added tax is by rate 20%; the charging base of value added tax is the value at purchase prices plus the transport services (calculate the sum).

Operation 17. The arrival of materials, fuel and spare parts is from suppliers according to accepted bills:

- a) the value at purchase prices is to amounting 2,473,489 rubles;
- b) the value at accounting prices of a Joint Stock Company is to amounting 2,389,793 rubles.

Operation 18. There is expenditure of raw materials, fuel and spare parts:

- a) for the manufacture of production and the rendering of services are to amounting 1,239,428 rubles;
- b) with the auxiliary manufactures to a total value 531,105 rubles;
- c) for the maintenance of manufacturing shops is to amounting 379,536 rubles;
- d) for the maintenance of a Joint Stock Company Management is to amounting 136,578 rubles;
- e) for the sale of finished goods and merchandise to a total value 107,539 rubles;
- f) with serving manufactures and establishments to a total value 238,116 rubles.

Operation 19. There are sale of superfluous purchased materials:

- a) the value of the shipped materials at realizable prices without value added tax is 439,756 rubles;
- b) the value added tax included in bill to acquirer is 20% (calculate the sum);
- c) the value of the shipped materials at accounting prices of a Joint Stock Company is to amounting 473,831 rubles.

Operation 20. There is the deficiency of spare parts is to amounting 436,500 rubles which revealed into storehouse.

Operation 21. Determine and put down to the conformable accounts the sums of transportation charges by delivery of inventories and the deviation from theirs of value which concerned for spent materials, fuel and spare parts. Write down the computation into table 16.

The second accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General journal of a Joint Stock Company.

Action 2. Make posting of all entries in General Ledger.

Task 7.8

A Joint Stock Company has the following liabilities, besides payables to suppliers and contractors, which shown on the account 60 “Settling transactions with suppliers and contractors”:

1. The tax liabilities is to amounting 384,726 rubles.

2. The short-term credits of banks are to amounting 2,473,968 rubles.

Table 16 — Allocation of deviation at value of materials among directions their of removal

Movement determinants of raw materials, fuel and spare parts	Value of accounting prices	Transport cost and deviation at value	Debit of corresponding account
1. Rest at the beginning of the period, rubles			×
2. Arrival from suppliers and charging extra for period, rubles			×
3. Arrival and charging extra together with rest at the beginning of the period (line 1 + line 2), rubles			×
4. Average percentage of deviation at value of materials	×		×
5. Expenditure and write-down for period:			
a) for the manufacture of production and the rendering of services, rubles			
b) with the auxiliary manufactures, rubles			
c) for the maintenance of manufacturing shops, rubles			
d) for the maintenance of a Joint Stock Company Management, rubles			
e) for the sale of finished goods and merchandise, rubles			
f) with serving manufactures and establishments, rubles			
g) sale of superfluous purchased materials, rubles			
h) deficiency of spare parts, rubles			
6. Sum total is utilized, sold and written-down, rubles			
7. Rest at the end of the period, rubles			

3. The liabilities for employee compensation are to amounting 436,573 rubles.

4. The unearned revenues which will have been put down to the increase in benefits in the course of 12 months after reporting date is to amounting 46,116 rubles.

5. The liabilities for social insurance are to amounting 160,658 rubles.

6. The long-term credits of banks:

a) sum total is 6,578,415 rubles;

b) there is including the part of long-term credits of banks which must be paid off in the course 12 months after reporting date is to amounting 2,317,000 rubles.

7. The liability to stockholders for payment of dividends is to amounting 36,423 rubles.

8. The long-term liabilities for lease payment:

a) sum total is 7,420,156 rubles;

b) there is including the part of long-term liabilities for lease payment which must be paid off in the course 12 months after reporting date is to amounting 3,238,600 rubles.

9. The liability reserves which must be used in the course of 12 months after reporting date is to amounting 107,230 rubles.

Action 1. Enumerate accounts for book-keeping of liabilities.

Action 2. Categorize enumerated liabilities among right accounts.

Action 3. Determine real quantity of long-term liabilities. Write down the computation into table 17.

Table 17 — **Computation of real quantity of long-term liabilities, rubles**

Article of liabilities	Grand total li- abilities	Part of long-term liabilities which must be paid off in the course 12 months after re- porting date	Real sum of long-term liabilities (col. 2 – col. 3)
1	2	3	4

Action 4. Note the amounts of the liabilities rests at the beginning of the period on the accounts into General Ledger of a Joint Stock Company.

Action 5. Determine the grand total liabilities Joint Stock Company at the beginning of the period on the basis of rests open accounts which is General Ledger. Write down the computation into table 18.

Task 7.9

The first accounting procedure. Make the entries showing the following business transactions with the current assets:

Table 18 — **Summary of the liabilities a Joint Stock Company at the beginning of the period, rubles**

Component of liabilities	Sum
1. Long-term liabilities	
2. Short-term liabilities	
2.1. ...	
and so on	
Total	
Grand total	

Operation 22. The receipt of merchandise from suppliers:

a) the value of merchandise at purchase prices without value added tax is to amounting 930,391 rubles;

b) the value added tax on purchase prices of merchandise is 20% (calculate the sum).

Operation 23. There is transfer of the merchandise from warehouse of finished goods for sale. The cost of transferred merchandise is 684,893 rubles.

Operation 24. The retail sale of merchandise:

a) the cost price of sold merchandise is 1,526,842 rubles;

b) the revenue of sales merchandise at cash prices is 2,236,824 rubles;

c) there is increase in value added tax payable; calculate the sum by rate 20%.

Operation 25. There is deficiency of merchandise to amounting 467,950 rubles which revealed into retail shops.

Operation 26. The accrual of wages and salaries to retail trade workers are to amounting 106,327 rubles.

Operation 27. Make the social security contributions. The rate is 35% from the sum accrued wages and salaries to retail trade workers.

Operation 28. There is charging to other enterprises for electrical energy and rendered services to retail trade. The sum total of charging formed 138,115 rubles.

Operation 29. Count up and put down to the suitable account the distribution costs of the accounting period.

Operation 30. The calculation of trading profit according to the data presented in the account 90 “Operating activities revenues and expenses”.

The second accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General Journal of a Joint Stock Company.

Action 2. Make posting of all entries in General Ledger.

Task 7.10

Action 1. Count the sum of equity capital a Joint Stock Company at the beginning of the period on the basis of information which has 6, 15, 18 tables. Write down the computation into table 19.

Table 19 — **Computation of equity capital, rubles**

Determinants	Sum
1. Long-term assets	
2. Short-term assets	
3. Liabilities	
4. Equity capital (line 1 + line 2 – line 3)	

Action 2. The legal capital consists of following stocks which are stockholders of company (table 20).

Table 20 — **Legal capital gearing of Joint Stock Company**

Classes of stocks	Quantity, pieces	Nominal price, rubles	Sum of legal capital (col. 2 × col. 3), rubles
1	2	3	4
1. Ordinary stocks	63,400	200	
2. Preference stocks	11,600	150	
3. Sum total (line 1 + line 2)	×	×	

Pass the amount of the legal capital of company at the beginning of the period on the conformable account of General Ledger.

Action 3. The ordinary stocks were sold at 268 rubles each. Determine the amount of share premium of Joint Stock Company.

Action 4. Revaluation of plant assets fulfilled in the past years. Appreciation of plant assets made up 5,627,836 rubles. Determine the amount of additional capital having taken consideration share premium which were received company. Note the rest of the additional capital of company at the beginning of the period on the consistent account of General Ledger.

Action 5. The following reserves built up at the expense of net income of a Joint Stock Company:

- a) the reserve for probable losses of company to economical activity is to amounting 438,160 rubles;
- b) dividend and interest reserve in case of insufficiency income is to amounting 626,490 rubles.

Determine the amount of reserved capital. Note the rest of the reserved capital of company at the beginning of the period on the consistent account of General Ledger.

Action 6. A Joint Stock Company redeemed of stockholders in the past accounting periods 2,600 of own stocks at market rate. The market rate at an instant of stocks reacquisition was 247 rubles for piece.

Determine the value of treasury stock. The managerial decision is not taken about use of redeemed stocks. Note theirs of value at the beginning of the period on the consistent account of General Ledger.

Action 7. The sum of retained earnings of the past years formed at the beginning of the period 5,242,029 rubles. Determine the sum of net income of accounting year.

Note rests of retained earnings of the past years and of net income of accounting year at the beginning of the period on the consistent accounts of General Ledger.

Action 8. Note rests at the beginning of the period of Joint Stock Company in the footing-rest roll. Verify the all rests equality by debit and credit of the opened accounts.

Action 9. Make the balance sheet at the beginning of the period of Joint Stock Company on the basis of entrance rests of open accounts. The determination is of sums in united items of balance sheet, which inscribe rests of two and more accounts, is shown in table 21.

Task 7.11

The first accounting procedure. Make the entries showing the following business transactions with the equity capital (ownership capital):

Operation 31. The legal capital of Joint Stock Company was decided increase for the account of supplement issue of ordinary stocks. The quantity of issued ordinary stocks is 10,000 pieces. The nominal price of stock is 200 rubles each. The ordinary stocks were sold at 234 rubles each. Show into accounts system:

- a) the increase amount of legal capital of company;
- b) the amount of share premium of company.

Table 21 — Calculation sequence of united items of balance sheet

United item of balance sheet	Code of item	Calculation on the basis of account balances (code of account are given)
Plant assets	110	01 – 02 (in the part of plant assets depreciation)
Intangible assets	120	04 – 05
Profitable investments into tangible assets	130	03 – 02 (in the part of profitable investments into tangible assets depreciation)
Investments to long-term assets	140	07 + 08
Materials	211	10 + 15 – 14 + 16
Work in process	213	20 + 21 + 23 + 29
Finished goods and merchandise	214	41 + 43 – 42 + 44
Short-term receivables	250	62 – 63 + 76 (debit balance)
Short-term financial investments	260	58 – 59
Cash and cash equivalents	270	50 + 51 + 52 + 55 + 57
Total section III	490	When calculation deduct the sum of item 420 and 430
Short-term payables of other creditors	638	71 + 73

Operation 32. The cash receipts are to on account paying off debts for stocks:

- a) the Belarusian rubles on current account in bank of Joint Stock Company are to amounting 834,436;
- b) the Russian rubles on foreign exchange account in bank are to amounting 1,675; exchange rate is 0.038 of Belarusian rubles for 1 Russian ruble.

Operation 33. From stockholders received on account paying off debts for stocks:

- a) the plant assets which estimated to the amount of 773,386 rubles;
- b) the materials which estimated to the amount of 39,128 rubles.

Operation 34. There is stocks reacquisition of stockholders at market rate 245 rubles each. Quantity of treasury stocks is 4,820 pieces. The money of stockholders transferred from the current account in bank.

Operation 35. There is the resale 3,610 of treasury stocks to other stockholders at market rate 249 rubles each. Determine the financial result from resale of treasury stocks.

Operation 36. There is cancellation of 2,685 treasury stocks which in previous reporting period were reacquired. The book value of canceled treasury stocks is 644,350 rubles (the rest of account 81 “Treasury shares (shares of stock)” at the beginning of the period). The nominal price of stock is 200 rubles each. Determine the financial result from cancellation of treasury stock.

Operation 37. The increase in reserved capital at the cost decrease in undistributed profit is to amounting 468,500 rubles.

The second accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General journal of a Joint Stock Company.

Action 2. Make posting of all entries in General Ledger.

Task 7.12

The first accounting procedure. Make the entries showing the following business transactions by accounting of wages and salaries, accruals of taxes and dues.

Operation 38. The accrual of wages and salaries to:

- a) the industrial workers for the manufacturing of finished goods are to amounting 363,906 rubles;
- b) the drivers and other the motor transport workers are to amounting 195,801 rubles;
- c) the cattle-breeders of pig-farms and other the farm-hands are to amounting 84,374 rubles;
- d) the workers and other the personal of auxiliary manufactures are to amounting 157,200 rubles;
- e) the managers and other the personal of manufacturing shops are to amounting 73,254 rubles;

f) the managers and other the administration personal of Joint Stock Company are to amounting 238,426 rubles;

g) the workers and other the personal of serving manufactures and establishment are to amounting 75,220 rubles.

Operation 39. Make the social insurance contributions. The rate is 35% from the sum of wages and salaries accrued of:

a) the industrial workers for the manufacturing of finished goods are to amounting ... rubles;

b) the drivers and other the motor transport workers are to amounting ... rubles;

c) the cattle-breeders of pig-farms and other the farm-hands are to amounting ... rubles;

d) the workers and other the personal of auxiliary manufactures are to amounting ... rubles;

e) the managers and other the personal of manufacturing shops are to amounting ... rubles;

f) the managers and other the personal of Joint Stock Company are to amounting ... rubles;

g) the workers and other the personal of serving manufactures and establishment are to amounting ... rubles.

Operation 40. The income tax deducted out the wages and the salaries which be destined to the transferring in state budget is to amounting 142,202 rubles.

Operation 41. The wages and the salaries transferred on the personnel account of workers from current account in bank is to amounting 436,573 rubles.

Operation 42. The accruals of taxes and dues which take part in factory overhead costs of Joint Stock Company are to amounting 351,810 rubles.

Operation 43. There is charging to other enterprises for received electrical energy and services (value added tax free) which utilized of:

a) the manufacturing shops are to amounting 248,582 rubles;

b) the pig-raising farms are to amounting 38,948 rubles;

c) the garages are to amounting 102,328 rubles;

d) the water-supply and the sewerage are to amounting 57,947 rubles;

e) the electro-transmission is to amounting 28,219 rubles;

f) the Joint Stock Company Management is to amounting 15,356 rubles;

g) the serving manufactures and the establishment are to amounting 49,006 rubles;

h) the value added tax on value received electrical energy and services is 20% (calculate the sum).

Operation 44. Expenditure of half-finished materials of own manufacture for the production of finished goods are to amounting 64,505 rubles.

The second accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General journal of a Joint Stock Company.

Action 2. Make posting of all entries in General Ledger.

Task 7.13

The first accounting procedure. *The following work is to be done:*

Action 1. Count up debit footing of account 23 “Auxiliary manufactures”.

Action 2. Allot the cost of auxiliary manufactures among of manufacturing shops, factory overhead costs and serving manufactures. The accounting policy of the Joint Stock Company determined in the character of base for costs reapportionment of auxiliary manufactures the accrued wages and salaries conformable to subdivisions. Write down the allotment computation cost of auxiliary manufactures into table 22.

Table 22 — **The allotment computation cost of the auxiliary manufactures**

Classes of activity	Sum of wages and salaries, rubles	Specific weight, %	Cost sum of the auxiliary manufactures, rubles
Manufacturing shops			
Management of the Joint Stock Company			
Serving manufactures			
Total			

Operation 45. Make the entries showing charge-off of the auxiliary manufactures costs.

The second accounting procedure. *The following work is to be done:*

Action 3. Count up debit footing of accounts 25 “Manufacturing overhead cost”, 26 “Factory overhead cost” and 29 “Serving manufactures and establishments”.

Action 4. Make the entries showing charge-off of the indirect cost and the cost of serving manufactures and establishment.

Operation 46. Charge-off the manufacturing overhead costs on the account of primary manufacturing.

Operation 47. Charge-off the factory overhead cost on the period expenses.

Operation 48. Charge-off the cost of serving manufactures and establishment on increase in other expenses of reporting period.

The third accounting procedure. *The following work is to be done:*

Action 5. Count up the debit footing of account 20 “Primary manufacturing”.

Action 6. The utilization of raw, materials, fuel and spare parts were determined according to the analytical accounting of primary manufacturing in branches of industry of the Joint Stock Company into table 23.

Table 23 — **The utilization of raw, materials, fuel and spare parts, rubles**

Branch of industry	Value of accounting prices	Transport cost and value deviation	Historical cost of utilized stores
Manufacturing of finished goods	939,972	66,164	1,006,136
Rendering of motor transport	203,316	14,311	217,627
Fattening farming	96,139	6,767	102,906
Total	1,239,427	87,242	1,326,669

The work in process at the end of the period is 683,384 rubles.

Determine the historical (actual) cost of:

- a) manufactured finished goods;
- b) rendered motor transport services;
- c) overweight pigs on fattening.

Write down the calculation computation into table 24.

The fourth accounting procedure. *The following work is to be done:*

Action 7. Make the entries showing the write down to right accounts of primary manufacturing costs.

Operation 49. The arrival of manufactured finished goods from the manufacturing shops is to the warehouse at the historical cost.

Operation 50. Charge-off is of the actual cost of rendered motor transport services on the account of the operating activities expenses.

Operation 51. Increase in value of pigs on fattening to the amount of historical cost theirs overweight.

The fifth accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General journal of a Joint Stock Company.

Action 2. Make posting of all entries in the General Ledger.

Task 7.14

The first accounting procedure. Make the entries showing the following business transactions which stipulated of produce and services sale.

Table 24 — **The cost summary schedule of product and services, rubles**

Determinants	Branch of business			Total sum (col. 2 + + col. 3 + col. 4)
	Manufacturing of finished goods	Rendering of motor transport	Livestock farming	
1	2	3	4	5
1. Work in process at the beginning of the period				
2. Cost of the report period:				
a) raw, materials, fuel and spare parts				
b) half-finished materials of the own manufacture				
c) electrical energy and services which utilized of the primary manufacturing				
d) wages and salaries of the production workers				
e) social insurance contributions from wages and salaries of the production workers				
f) depreciation of the plant assets				
g) manufacturing overhead costs				
h) total sum of the primary manufacturing costs				
3. Work in process at the end of the period				
4. Historical (actual) cost of pro-				

duct and services				
5. Debit of the corresponding account				

Operation 52. The depreciation of historical cost of sold produce:

- a) the manufactured articles are 2,539,160 rubles;
- b) the fattened pigs are 253,790 rubles.

Operation 53. The acquirers and the clients to drawn up an accounts where indicated the following:

- a) the value of shipping finished goods at realizable prices (value added tax free) are 4,965,738 rubles (the rate of value added tax is 20%);
- b) the value of rendered motor transport services at contractual tariffs (value added tax free) are 837,520 rubles (the rate of value added tax is 20%);
- c) the value of shipping fattened pigs at realizable prices (value added tax free) are 306,117 rubles (the rate of value added tax is 10%).

Operation 54. There is increase in arrears value added tax on the basis of operation 53 data.

Operation 55. Count up and put down to the suitable account the distribution costs of manufactured finished goods of the accounting period.

Operation 56. There is the calculation profit of selling manufactured articles, fattened pigs and rendering motor transport services based on account 90 "Operating activities revenues and expenses".

Operation 57. There is the charge-off of other revenues and expenses balance.

Operation 58. There is the accrual of profits tax. The tax basis is 1,378,605 rubles. The rate of profits tax is 18% of the tax basis. The profits tax accrued during the previous months of tax period is 103,074 rubles.

The second accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General journal of a Joint Stock Company.

Action 2. Make posting of all entries in General Ledger.

Task 7.15

The first accounting procedure. Make the entries showing the following business transactions which stipulated of money flow:

Operation 59. The revenue of retail shops was passed out of cashbox at a bank which was included on the current account of the Joint Stock Company to amounting 2,230,000 rubles.

Operation 60. The receipt of payments for the sold produce and the rendered motor transport services are 5,875,538 rubles. Money included on current account in bank.

Operation 61. There is the offsetting of entrance value added tax which be destined to the deduction according to the legislation of the Republic of Belarus is 1,973,539 rubles.

Operation 62. Money charged off the current account in bank for the next purpose:

- a) the tax payments are 1,264,717 rubles;
- b) the payment of wages and salaries are 569,195 rubles;
- c) the paving off of liabilities for social insurance are 402,264 rubles;
- d) the leasing payments are 350,000 rubles;
- e) the paving off of bank current credit is 1,183,700 rubles;
- f) the paving off of liabilities to suppliers and contractors are 5,900,530 rubles.

Operation 63. The receipt of collection cash assets on the current account in bank is 12,356 rubles.

Operation 64. The dollars of United States of America charged off the foreign exchange account in bank for the paving off of liabilities to suppliers and contractors to amounting 238. Exchange rate is 2.248 of Belarusian rubles for \$1.

The second accounting procedure. *The following work is to be done:*

Action 1. Register all the entries in the General journal of a Joint Stock Company.

Action 2. Make posting of all entries in the General Ledger.

Task 7.16

The first accounting procedure. Count up the footings and the rests of the synthetic accounts. Note results of computation in General Ledger.

The second accounting procedure. Make the footing-rest roll on the basis of opened accounts information.

The third accounting procedure. Make the balance sheet at the end of the period of Joint Stock Company on the basis of closing rests of open accounts. The determination is of sums in united items of balance sheet,

which inscribe balance of two and more accounts, is shown in table 21.

8. Accounts classification

8.1. Tasks for construction of logical speeches during the seminar studies

8.1.1. There are the four signs of accounts classification systematized on the figure 25. Tell about the importance of every indication for correct conducting of accounting.

8.1.2. There is the accounts classification by the economic matter adduced on the figure 25. Tell what the destination of every the accounts group. Enumerate the accounts for book-keeping:

- assets;
- liability;
- owner's equity;
- incomes;
- expenses.

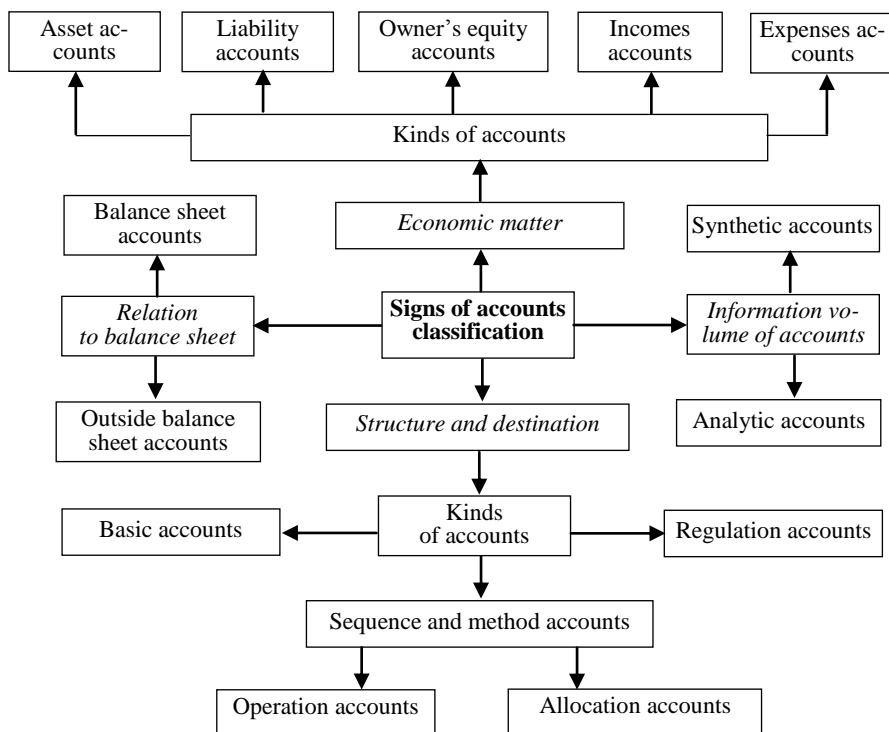


Figure 25 — General scheme of accounts classification

8.1.3. There are the accounts for book-keeping assets systematized on the figure 26. Tell what the purpose of every the accounts group for the correct conducting of accounting. Enumerate the accounts for book-keeping:

- long-term tangible assets;
- intangible assets;
- inventories;
- monetary assets;
- contingent assets.

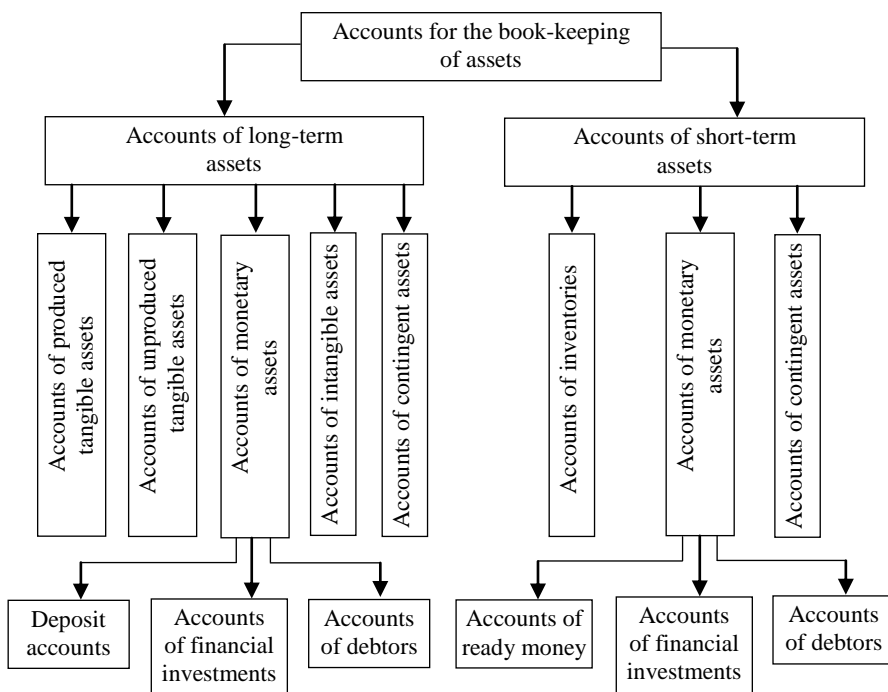


Figure 26 — **Accounts classification for the book-keeping of assets by the economic matter**

8.1.4. Give the characteristic to synthetic and analytic accounts. Tell about the intercommunication between them. Adduce examples. Show the place of control accounts in system synthetic and analytic accounts.

8.1.5. There are three groups of basic accounts adduced on the figure 27. Tell what the destination of every group. Show the contradistinction of inventory accounts from personnel accounts. Show the contradistinction of personnel accounts from owner's equity accounts.

8.1.6. There is the classification of regulation accounts adduced on the figure 27. Tell what the destination of supplement and contra accounts. Enumerate several accounts of every group.

8.1.7. Set forth the adjusting order of assets value and size of equity capital which the help of supplement and contra accounts. Adduce the adjusting examples of assets value and the equity capital size.

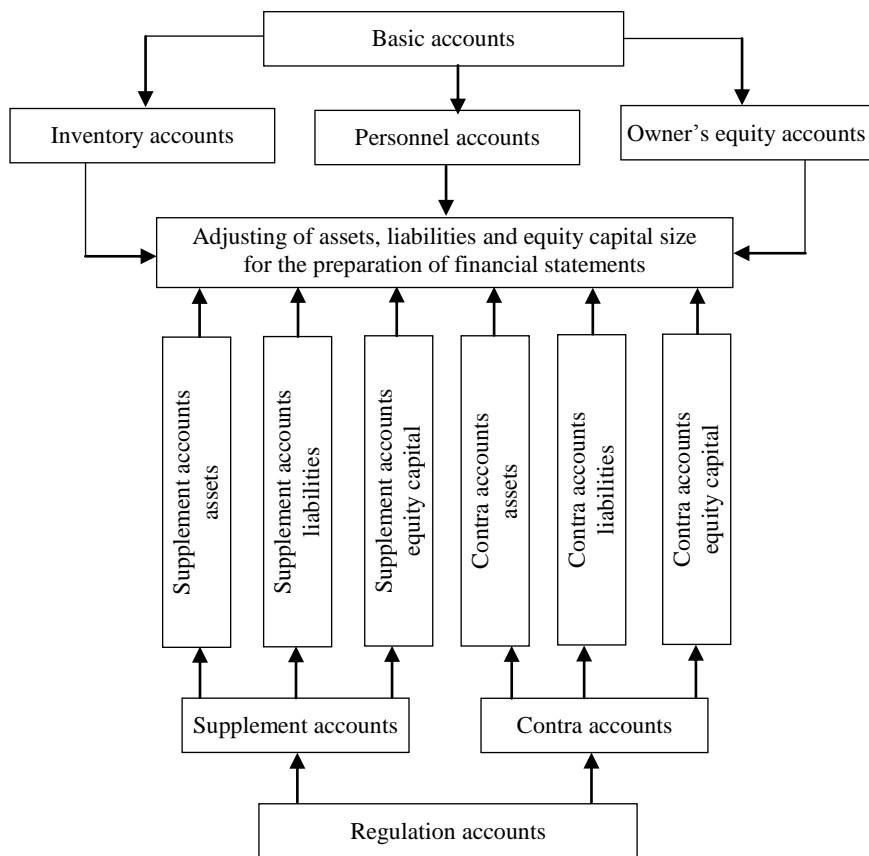


Figure 27 — **Intercommunication of basic and regulation accounts classified by the structure and the destination**

8.1.8. There are two groups of sequence and method accounts adduced on the figure 28. Tell what the destination of every group.

8.1.9. There is the classification of regulation accounts adduced on the figure 28. Tell what the destination of operation-and-comparison, calculation, operation-and-result, financial-and-result accounts. Enumerate accounts of every sub-group.

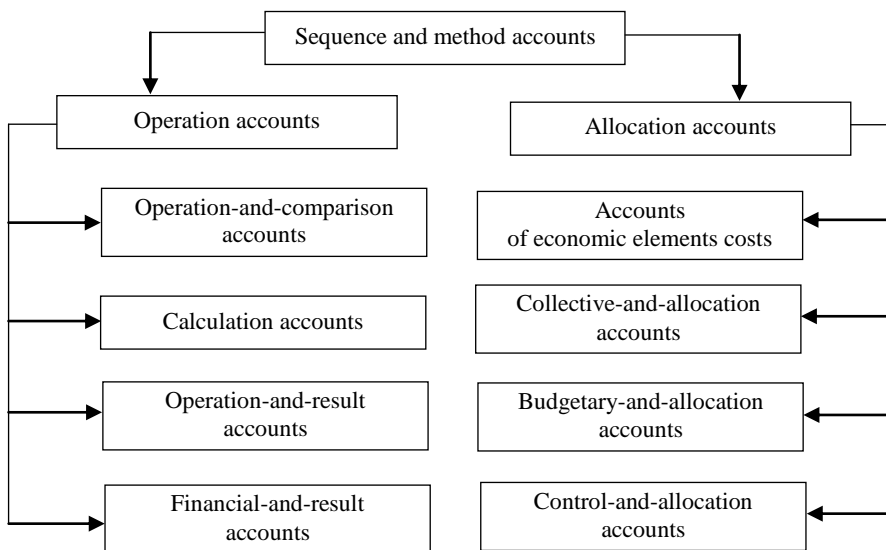


Figure 28 — Sequence and method accounts classified by the structure and the destination

8.1.10. There is the classification of allocation accounts adduced on the figure 28. Tell what the destination of accounts of economic elements costs, the collective-and-allocation, the budgetary-and-allocation as well as the control-and-allocation accounts. Enumerate several accounts of every sub-group.

8.1.11. There is the accounts classification by relation to the balance sheet adduced on the figure 29. Tell what the destination of balance sheet and transbalance accounts. Show the characteristic peculiarity of record conducting at the outside balance sheet accounts.

8.1.12. There is the accounts classification of transbalance accounts adduced on the figure 29. Tell what the destination of deposit property, con-

trol memorial, property lease accounts as well as of contingent right liability accounts. Enumerate accounts of every sub-group.

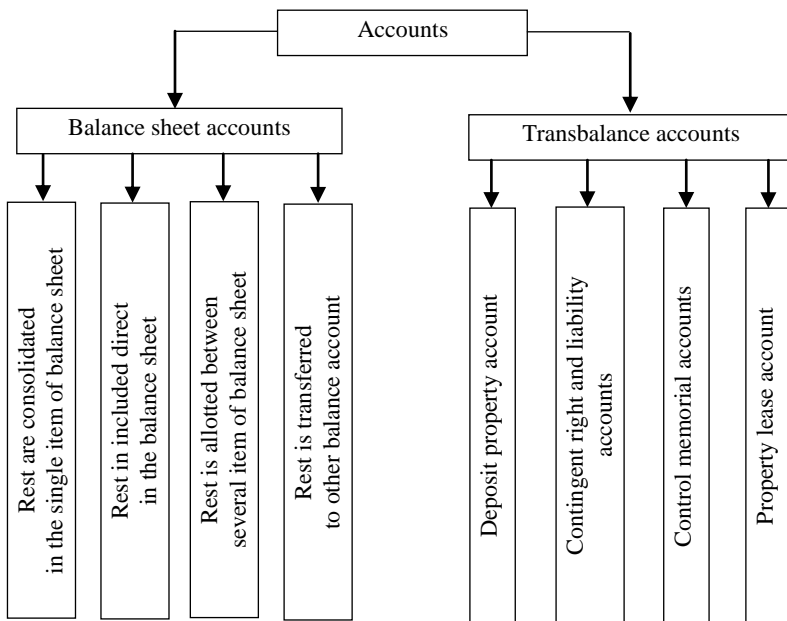


Figure 29 — **Accounts classification by the relation to balance sheet**

8.2. Answer the following questions:

8.2.1. Why do the long-term tangible assets and the inventories record on the separate accounts?

8.2.2. Why the organizations in the Republic of Belarus do not use the accounts for book-keeping of natural resources?

8.2.3. What differs of the contingent assets accounts from the intangible assets accounts?

8.2.4. Which the accounts do for the book-keeping of the contingent assets intended?

8.2.5. What do the purposes destined the contra account for?

8.2.6. Why do operation and allocation accounts may be called sequence and method accounts?

8.2.7. Does the use of the economic elements costs accounts be compulsory in the Republic of Belarus?

8.2.8. What do a purpose have been using the accounts of economic elements costs?

8.2.9. What do a destination of the calculation accounts?

8.2.10. What for has been using the operation-and-comparison accounts?

8.2.11. What do characteristic peculiarity differ the collective-and-allocation accounts from the budgetary-and-allocation accounts?

8.2.12. Why does use necessity arise of control-and-allocation accounts?

8.2.13. What do debit and credit of the operation-and-result accounts show?

8.2.14. What does the financial-and-result account is applied in the Republic of Belarus? What does it differs from the operation-and-result accounts?

8.2.15. What does the division causes of the balance accounts by the insertion way of the rest into balance sheet: the objective reality or the subjective opinion of the responsible persons?

8.3. Practical task

In appendix A is given the model chart accounts approved with the Ministry of Finance the Republic of Belarus.

Action 1. Accomplish the accounts classification of that model chart both by the economic matter and by the structure and the destination. Write down the fulfillment of task into tables 25 and 26.

Table 25 — Accounts classification by the economic matter

Code	Title of account or subaccount	Assets accounts	Liability accounts	Capital accounts	Incomes accounts	Expenses accounts
01	Plant assets					
02	Depreciation of plant assets					
	and so on					
99	Profits and losses					

Table 26 — **Accounts classification by the structure and the destination**

Code	Title of account or subaccount	Basic accounts	Regulation accounts	Allocation accounts	Operation accounts
01	Plant assets				
02	Depreciation of plant assets				
	and so on				
99	Profits and losses				

Action 2. Determine basic account of of the model chart approved with the Ministry of Finance the Republic of Belarus. Accomplish the classification of basic accounts. Write down the fulfillment of task into table 27.

Table 27 — **Classification of basic accounts**

Code	Title of account or subaccount	Inventory accounts	Personnel accounts	Owner's equity accounts

Action 3. Enumerate the regulation account of the model chart approved with the Ministry of Finance the Republic of Belarus. Accomplish the classification of regulation accounts. Write down the fulfillment of task into table 28.

Table 28 — **Classification of regulation accounts**

Code	Title of account or subaccount	Supplement accounts			Contra accounts		
		of assets	of liabilities	of equity capital	of assets	of liabilities	of equity capital

Action 4. Enumerate the allocation account of the model chart approved with the Ministry of Finance the Republic of Belarus. Accomplish the classification of allocation accounts. Write down the fulfillment of task into table 29.

Action 5. Enumerate the operation account of the model chart approved with the Ministry of Finance the Republic of Belarus. Accomplish the classification of operation accounts. Write down the fulfillment of task into table 30.

Table 29 — **Classification of allocation accounts**

Code	Title of account or subaccount	Accounts of economic elements costs	Collective allocation accounts	Budgetary allocation accounts	Control allocation accounts

Table 30 — **Classification of operation accounts**

Code	Title of account or subaccount	Operation comparison accounts	Calculation accounts	Operation result accounts	Financial result accounts

Seminar 8.1. The signs of accounts classification

Plan

1. Significance and the fundamental classification signs of the accounts grouping.
2. The accounts classification by the economic matter.
3. The accounts classification by theirs connection with the statement of financial position (balance sheet).
4. The accounts classification by the structure and the purpose.
5. Synthetic and analytic accounts, theirs destination and interconnection. The destination of subaccounts.

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9. Organization methodical fundamentals of the accounting conducting and the financial reporting

9.1. Answer the following questions:

- 9.1.1. What is the accounting registers?
- 9.1.2. How are classified accounting registers?
- 9.1.3. What is the matter of linear-position entry in the counting registers?
- 9.1.4. What is the matter of shess entry in the counting registers?
- 9.1.5. What is the principal mode of errors correcting in the accounting registers?
- 9.1.6. What is the matter of errors elimination with corrective mode?
- 9.1.7. What do the purposes destined the elimination entries for?
- 9.1.8. What do the purposes destined the supplementary entries for?
- 9.1.9. What is the accounting form?
- 9.1.10. What accounting forms do you know?
- 9.1.11. What do difference memorial and order form from journal and order form in?
- 9.1.12. Where has to be used simple form of accounting?
- 9.1.13. What is the essence of machine and orientation of the accounting forms?
- 9.1.14. How realized the record cycle of classical accounting?
- 9.1.15. What information systems of the analytical accounting do you know?
- 9.1.16. How is built the vertical information systems of the analytical accounting?
- 9.1.17. How is built the parallel information systems of the analytical accounting?
- 9.1.18. What role of reporting in the control realization and the business activity management?
- 9.1.19. What do the purposes destined the financial position statement (balance sheet)?
- 9.1.20. What do the purposes destined the profit and loss statement?
- 9.1.21. What do the purposes destined the statement of changes in equity?
- 9.1.22. What do the purposes destined the statement of cash flows?
- 9.1.23. What do a destination of the explanatory note to the annual report?

9.1.24. Who fulfils the government adjustment and the methodological management of the financial accounting and reporting in the Republic of Belarus?

9.1.25. What are put into practice the organization forms of the accounting conducting in enterprise?

9.1.26. What role of chief accountant in the management by an enterprise?

9.1.27. What do the destination of the accounting policy of an enterprise?

9.1.28. What do the contents of the accounting policy of an enterprise?

Seminar 9.1. The accounting registers and correcting of errors in ones

Plan

1. Essence and classification of the counting registers.
2. Entries modes in the counting registers.
3. Correcting of errors in the accounting registers.

Literature

Папковская, П. Я. Теория бухгалтерского учета : учеб. / П. Я. Папковская. — Минск : Информпресс, 2006. — С. 158–172.

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Seminar 9.2. Accounting forms

Plan

1. Concept of the accounting form.
2. Memorial and order form of the accounting.
3. Journal and order of the accounting form.
4. Simple form of accounting.
5. Machine and orientation of the accounting forms.

Literature

Папковская, П. Я. Теория бухгалтерского учета : учеб. / П. Я. Папковская. — Минск : Информпресс, 2006. — С. 173–183.

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Seminar 9.3. Transformation of the accounting forms in conditions of the computer technologies use and the information detailing in accounts

Plan

1. Book-keeping forms of the accounting and theirs transformation in conditions of contemporary computer technologies use.
2. Record cycle of classical accounting.
3. Vertical and parallel information systems of the analytical accounting.

Literature

Папковская, П. Я. Теория бухгалтерского учета : учеб. / П. Я. Папковская. — Минск : Информпресс, 2006. — С. 183–185.

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Seminar 9.4. Fundamentals of the financial reporting prepared on the basis of the accounting information

Plan

1. The account (financial) reporting as the generalized reflection mode of the historical record information.
2. The preparation principles of the most important forms of the account (financial) reporting.
3. The information contents of the financial position statement (balance sheet): assets, liabilities and equity capital.
4. The information contents and the analytical possibility of other reporting forms:
 - 1) the profit and loss statement;
 - 2) the statement of changes in equity;
 - 3) the statement of cash flows;
 - 4) the explanatory note to the annual report.

Literature

Папковская, П. Я. Теория бухгалтерского учета : учеб. / П. Я. Папковская. — Минск : Информпресс, 2006. — С. 187–196, 206–209.

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Seminar 9.5. Accounting organization

Plan

1. The methodical and juridical guaranteeing of accounting.
2. The accounting organization at enterprise.
3. The accounting policy of an enterprise, its content.

Literature

Папковская, П. Я. Теория бухгалтерского учета : учеб. / П. Я. Папковская. — Минск : Информпресс, 2006. — С. 143–148, 197–206.

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Seminar 9.6. Origin and development of accounting and accountknowledge

Plan

1. Origin of accounting and the accountknowledge development in the Russian Empire.
2. The accountknowledge theories and the national accounting schools.
3. Influence of the Russian accounting school as well as of the English-and-American accounting school on the accountknowledge development in the Republic of Belarus.
4. The contemporary state of accountknowledge and accounting, the basic trend theirs development in the Republic of Belarus.

Literature

Снитко, К. Ф. Теория бухгалтерского учета : учеб. пособие / К. Ф. Снитко, М. А. Снитко. — Минск : Амалфея : Мисанта, 2013. — С. 5–20.

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10. Control works

10.1. The first control work

Variant 10.1.1

A. Translate the following accounting terms and explain what they are use for:

1. Economic entity (,i:kə'nɒmɪk 'entɪti).
2. Accrual of wages (ə'kru:æl ɒv 'weɪdʒɪz).
3. Labor measurement ('leɪbə 'meʒəmənt).
4. Chronological journalizing (,krɒnə'lɒdʒɪkəl ,dʒə:nə'laɪzɪŋ).
5. User of accounting information ('ju:zə ɒv ə'kaʊntɪŋ ,ɪnfə'meɪʃn).
6. Synthetic showing (sɪn'tetɪk 'ʃəʊɪŋ).
7. Financial flows (faɪ'nænʃl fləʊs).
8. Combinative documents ('kɒmbɪnətɪv 'dɒkjumənts).
9. Outside documents ('aʊt'saɪd 'dɒkjumənts).
10. Working making inventory commission ('wəkiŋ 'meɪkɪŋ 'ɪnvəntri kə'mɪʃən).

B. *Answer the following question.* The physical measurements as the basis of economical accounting (ðə 'fɪzɪkəl 'meʒəmənts æs ðə 'beɪsɪs ɒv ,i:kə'nɒmɪkəl ə'kaʊntɪŋ).

Variant 10.1.2

A. Translate the following accounting terms and explain what they are use for:

1. Units of measuring ('ju:nɪts ɒv 'meʒərɪŋ).
2. Accounting measurements (ə'kaʊntɪŋ 'meʒəmənts).
3. Time-sheet accounting (taɪm-ʃi:t ə'kaʊntɪŋ).
4. Accounting of labour (ə'kaʊntɪŋ ɒv 'leɪbə).
5. Accounting information (ə'kaʊntɪŋ ,ɪnfə'meɪʃən).
6. Merchandise ('mɜ:ʃəndaɪz).
7. Flows of inside documents (fləʊs ɒv 'ɪn'saɪd 'dɒkjumənts).

8. Accounting drawing documents (ə'kauntiŋ 'drɔ:ɪŋ 'dɒkjuments).
9. Standardization of accounting documents (ˌstændədəɪ'zeɪʃən ɒv ə'kauntiŋ 'dɒkjuments).
10. Sudden making inventory (sʌdn 'meɪkɪŋ 'ɪnvəntri).

B. *Answer the following question.* The methodical modes of economical accounting on the grounds of labor and money measurements (ðə mi'θɒdɪkəl məʊds ɒv ˌi:kə'nɒmɪkəl ə'kauntiŋ ɒn ðə grounds ɒv 'leɪbə ænd 'mʌni 'mezəmənts).

Variant 10.1.3

A. Translate the following accounting terms and explain what they are use for:

1. Economical accounting organization (ˌi:kə'nɒmɪkəl ə'kauntiŋ ɔ:ɡənəɪ'zeɪʃn).
2. Liabilities (ˌlaɪə'bɪlɪtɪz).
3. Accounting of property (ə'kauntiŋ ɒv 'prɒpəti).
4. Classes of economic means (kla:sɪz ɒv i:kə'nɒmɪk mi:ns).
5. Fact of economic practice (fækt ɒv i:kə'nɒmɪk 'præktɪs).
6. Object of direction ('ɒbdʒɪkt ɒv dɪ'rekʃn).
7. Correcting of errors in accounting documents (kə'rektɪŋ ɒv 'ə:əs ɪn ə'kauntiŋ 'dɒkjumənts).
8. Classification of documents by sequence of forming (ˌklæsɪfɪ'keɪʃn ɒv 'dɒkjumənts baɪ 'si:kwəns ɒv 'fɔ:mɪŋ).
9. Electronic document (ɪlek'trɒnɪk 'dɒkjumənt).
10. More precise of accounting data (mɔ: pri'saɪs ɒv ə'kauntiŋ 'deɪtə).

B. *Answer the following question.* The general idea about the physical economical accounting (ðə 'dʒenərəl aɪ'diə ə'baut ðə 'fɪzɪkəl ˌi:kə'nɒmɪkəl ə'kauntiŋ).

Variant 10.1.4

A. Translate the following accounting terms and explain what they are use for:

1. Business transaction ('biznis træn'zækʃn).
2. Inventory sheets ('invəntri ʃi:ts).
3. Accounting of taxes (ə'kauntɪŋ ɔv tæksɪz).
4. Card of warehouse accounting (kɑ:d ɔv 'wɛəhaus ə'kauntɪŋ).
5. Economical accounting technique (,i:kə'nɒmɪkəl ə'kauntɪŋ tek'ni:k).
6. Agency of direction (eidʒənsi ɔv di'rekʃn).
7. Initial stage of accounting procedure (i'nɪʃəl steɪdʒ ɔv ə'kauntɪŋ prə'si:dʒə).
8. Single documents (sɪŋgl 'dɒkjuments).
9. Obligatory conducting of making inventory (ɔ'bligətəri kən'dʌktɪŋ ɔv 'meɪkɪŋ 'invəntri).
10. Partial making inventory ('pɑ:ʃəl 'meɪkɪŋ 'invəntri).

B. *Answer the following question.* The chronological and systematic journalizing of economic practice facts, the transition from discrete accounting to permanent accounting (ðə: 'krɒnə'lɒdʒɪkəl ænd ,sɪstɪ'mætɪk ,dʒə:nə'laɪzɪŋ ɔv ,i:kə'nɒmɪk 'pra:ktɪs fæktɪs, ðə: træn'sɪʒən frɒm dɪs'kri:t ə'kauntɪŋ tu: 'pə:mənənt ə'kauntɪŋ).

Variant 10.1.5

A. Translate the following accounting terms and explain what they are use for:

1. Economical accounting (,i:kə'nɒmɪkəl ə'kauntɪŋ).
2. Physical inventory ('fɪzɪkəl 'invəntri).
3. Accounting of borrowing (ə'kauntɪŋ ɔv 'bɒrəʊɪŋ).
4. Book of warehouse accounting (buk ɔv 'wɛəhaus ə'kauntɪŋ).
5. Solitary showing ('sɒlɪtəri 'ʃəʊɪŋ).
6. Activity adjustment of direction object (æk'tɪvɪti ə'dʒʌstmənt ɔv di'rekʃn 'ɔbdʒɪkt).
7. Source accounting document (sɔ:s ə'kauntɪŋ 'dɒkjumənt).
8. Accumulation documents (ə'kju:mju'leɪʃən 'dɒkjuments).
9. Revelation of inventory losses (,revɪ'leɪʃən ɔv 'invəntri 'lu:zɪz).
10. Document flow ('dɒkjumənt fləʊ).

B. The accounting indices and the users of accounting information (ði: ə'kauntiŋ 'indisi:z ænd ði: 'ju:zəs ov ə'kauntiŋ ,infə'meɪʃən).

Variant 10.1.6

A. Translate the following accounting terms and explain what they are use for:

1. Finished goods ('fɪnɪʃt gudz).
2. Physical economical accounting ('fɪzɪkəl ,i:kə'nɒmɪkəl ə'kauntiŋ).
3. Accounting of liabilities for employee compensation (ə'kauntiŋ ov ,laɪə'bilitiz fɔ: ,em'plɔɪ'i: ,kɒmpen'seɪʃən).
4. Management accounting ('mænɪdʒmənt ə'kauntiŋ).
5. Accounting of inventories (ə'kauntiŋ ov 'ɪnvəntɪz).
6. Accounting of flows (ə'kauntiŋ ov fləʊs).
7. Classification of accounting documents (,klæsɪfɪ'keɪʃn ov ə'kauntiŋ 'dɒkjuments).
8. Summary documents ('sʌməri 'dɒkjuments).
9. Making inventory commission ('meɪkɪŋ 'ɪnvəntɪ kə'mɪʃən).
10. Requisites of document ('rekwɪzɪtɪz ov 'dɒkjumənt).

B. *Answer the following question.* The activity regulation of economic entity with the help of accounting information (ði: æk'tɪvɪti ,regju'leɪʃən ov ,i:kə'nɒmɪk 'entɪti wɪð ðə help ov ə'kauntiŋ ,infə'meɪʃən).

Variant 10.1.7

A. Translate the following accounting terms and explain what they are use for:

1. Economical accounting method (i:kə'nɒmɪkəl ə'kauntiŋ 'meθəd).
2. Physical count ('fɪzɪkəl kaunt).
3. Property quantity of economic entity ('prɒpəti 'kwɒntəti ov ,i:kə'nɒmɪk 'entɪti).
4. Item of accounting observation ('aɪtem ov ə'kauntiŋ ,ɒbzə:'veɪʃn).
5. Summary showing ('sʌməri 'ʃəʊɪŋ).

6. National accounting system ('næʃənəl ə'kauntɪŋ 'sistɪm).
7. Classification according to purpose (,klæsɪfɪ'keɪʃn ə'kɔ:dn̩ tu: 'pə:pəs).
8. Classification of documents by place of drawing up (,klæsɪfɪ'keɪʃn ɔv 'dɒkjumənts baɪ pleɪs ɔv 'drɔ:dn̩ ʌp).
9. Inventory schedule ('ɪnvəntri 'ʃedju:l).
10. Documenting ('dɒkjuməntɪŋ).

B. *Answer the following question.* The use of accounting indices of inventories and flows for the management of economy on the micro- and macrolevel (ðɪ: ju:s ɔv ə'kauntɪŋ 'ɪndɪsɪz ɔv 'ɪnvəntrɪz ænd fləʊz fə ðə 'mænɪdʒmənt ɔv ɪ:'kɒnəmi ɔn ðə 'mɪkrəʊ- ænd 'mækrəʊlɪv).

Variant 10.1.8

A. Translate the following accounting terms and explain what they are use for:

1. Source document (sɔ:s 'dɒkjumənt) .
2. Physical measurements ('fɪzɪkəl 'meʒəmənts).
3. Money measuring ('mʌni 'meʒərɪŋ).
4. Quantitative receipt-household accounting ('kwɒntɪtətɪv rɪ'si:t-'haʊshəʊld ə'kauntɪŋ).
5. Outside users of accounting information ('aʊt'saɪd 'ju:zəs ɔv ə'kauntɪŋ ,ɪnfə'meɪʃn).
6. National riches ('næʃənəl 'rɪʃɪz).
7. Order documents ('ɔdə 'dɒkjumənts).
8. Inside documents ('ɪn'saɪd 'dɒkjumənts).
9. Constant making inventory commission ('kɒnstənt 'meɪkɪŋ 'ɪnvəntri kə'mɪʃən).
10. Discrete accounting (dɪs'kri:t ə'kauntɪŋ).

B. *Answer the following question.* The facts documenting of economic practice and the document turnover (ðə fæktɪs 'dɒkjuməntɪŋ ɔv ɪ:'kɒnəmi 'præ:ktɪs ænd ðə 'dɒkjumənt 'tə:n'əʊvə).

Variant 10.1.9

A. Translate the following accounting terms and explain what they are use for:

1. Taking inventory ('teikiŋ 'invətri).
2. Beginning and ending inventories (bi'giniŋ ænd 'endiŋ 'invətriz).
3. Money measurement ('mani 'meʒəmənt).
4. Sources generation of economic means ('sɔ:siz ,dʒenə'reiʃn ɔv i:kə'nɒmik mi:ns).
5. Physical showing ('fizikəl 'ʃəuiŋ).
6. Economical accounting of items (i:kə'nɒmikəl ə'kauntiŋ ɔv 'aitemz).
7. Vouchers documents ('vaʊtʃə 'dɒkjuments).
8. Unification of accounting documents (junifi'keiʃən ɔv ə'kauntiŋ 'dɒkju-ments).
9. Planned making inventory (plænd 'meikiŋ 'invətri).
10. Permanent (current) accounting ('pə:mənənt ['kʌ rənt] ə'kauntiŋ).

B. *Answer the following question.* The classification of accounting documents, their unification and standardization (ðə ,klæsifi'keiʃn ɔv ə'kauntiŋ 'dɒkjuments, ðə ,ju:nifi'keiʃən ænd ,stændədai'zeiʃən).

10.2. The second control work

Variant 10.2.1

A. Translate the following accounting terms and explain what they are use for:

1. Journalizing of balance property (,dʒə:nə'laiziŋ ɔv 'bæləns 'prɒpəti).
2. Flow of enterprise means and theirs sources (fləʊ ɔv 'entəpraiz mi:ns ænd ðeəs 'sɔ:siz).
3. Valuation of property (,vælju'eɪʃən ɔv 'prɒpəti).
4. Non-industrial consumption ('nɒn-in'dʌstriəl ,kɒn'sʌmpʃən).
5. Payment of dividends (peimənt ɔv 'dividends).

6. Use of accounts system (ju:s əv ə'kaunts 'sistim).
7. Reflection of forming and motion of value (ri'flekʃən əv fɔ:miŋ ænd 'məʊʃən əv 'væljʊə).
8. Condition of property (kən'diʃən əv 'prɒpəti).
9. Methods of inventorying ('məθəds əv ,invən'tɔ:riŋ).
10. Industrial use (in'dʌstriəl ju: s).

B. *Answer the following question.* The valuation of assets at revalued amount, realizable value and use of present value (ðə ,væljʊ'eɪʃən əv æsets ət ri'væljud ə'maunt, 'ri:əlaɪzəbl 'væljʊ ænd ju:s əv pri'zent 'væljʊ).

Variant 10.2.2

A. Translate the following accounting terms and explain what they are use for:

1. Realizable value ('ri:əlaɪzəbl 'væljʊ).
2. Valuation of property (,væljʊ'eɪʃən əv 'prɒpəti).
3. Revalued prices (ri'væljud 'praɪsɪz).
4. Financial valuations (faɪ'nænʃəl ,væljʊ'eɪʃənz).
5. Money valuation of accounting object ('mani ,væljʊ'eɪʃən əv ə'kauntɪŋ 'ɒbdʒɪkt).
6. Value of accounting object calculating ('væljʊə əv ə'kauntɪŋ 'ɒbdʒɪkt 'kælkjuleɪtɪn).
7. Tax counting (tæks 'kauntɪŋ).
8. Statistical counting (stə'tɪskəl 'kauntɪŋ).
9. System of national accounts ('sistim əv 'næʃənəl ə'kaunts).
10. Book-keeping ('buk,ki:piŋ).

B. *Answer the following question.* The historical valuation of assets and theirs prime cost calculation (ðə his'tɔ:rikəl ,væljʊ'eɪʃən əv æsets ænd ðeəs praɪm kost ,kælkju'leɪʃən).

Variant 10.2.3

A. Translate the following accounting terms and explain what they are use for:

1. Keeping of counting documentation (,ki:piŋ ɔv 'kauntiŋ ,dɔkjumen'teifŋ).
2. Acquisition valuation (,ækwɪ'zɪʃən ,vælju'eɪʃən).
3. Accounting objects (ə'kauntiŋ 'ɔbdʒɪkt).
4. Legalization in accounting of business transactions ('li:gəkaizeɪʃn in ə'kauntiŋ ɔv 'biznis træn'zækʃns).
5. Collation of accounting entry (kɔ'leɪʃn ɔv ə'kauntiŋ 'entri).
6. Errors of accounting ('erəs ɔv ə'kauntiŋ).
7. Value measuring of accounting object ('væljuə 'meɪʒəriŋ ɔv ə'kauntiŋ 'ɔbdʒɪkt).
8. Facts of business life documentation (fækt्स ɔv 'biznis laɪf ,dɔkjumen'teifŋ).
9. Compound interest ('kɒmpaʊnd 'ɪntrɪst).
10. Capitalization of profits by compound interest ('kæpɪtəlaɪzeɪʃən ɔv 'prɒfɪts baɪ 'kɒmpaʊnd 'ɪntrɪst).
11. Future receipts of profits ('fju:tʃə ri'si:ts ɔv 'prɒfɪts).

B. *Answer the following question.* The juridical valuations of assets (ði dʒuə'ridɪkəl ,vælju'eɪʃənz ɔv æsets).

Variant 10.2.4

A. Translate the following accounting terms and explain what they are use for:

1. Credit valuation ('kredit ,vælju'eɪʃən).
2. Conversion of accounting items from physical measures in money measure (kən'veɪʃən ɔv ə'kauntiŋ 'aɪtəmς frɒm 'fɪzɪkəl 'meɪʒəs in 'mʌni 'meɪʒə).
3. Principle of valuation by prime cost ('prɪnsəpl ɔv vɪlu'eɪʃən baɪ praɪm kɔst).
4. Holding profit ('həʊldɪŋ 'prɒfɪt).
5. Wear and tear of plant assets (weə ænd təə ɔv plɑ:nt æsets).
6. Revalued value by minus of wear and tear (ri'væljud 'vælju baɪ 'maɪnəs ɔv weə ænd təə).

7. Dalict valuation (dælict valuation).
8. Accounting conception (ə'kauntɪŋ kən'sepʃn).
9. Double-entry on accounts ('dʌbl-'entri ɒn ə'kaunts).
10. Led to present time future receipts of profits (led tə preznt taim 'fju:tʃə ri'si:ts ɒv 'prɒfɪts).

B. *Answer the following question.* The economic valuations of assets (ði 'ikə'nɒmɪk ,vælju'eɪʃənz ɒv æsets).

Variant 10.2.5

A. Translate the following accounting terms and explain what they are use for:

1. Updated prices (ʌp'deɪtɪd 'praɪsɪz).
2. Availability of property (ə'veɪlə'bɪlɪti ɒv 'prɒpəti).
3. Amount of inventory losses (ə'maʊnt ɒv 'ɪnvəntri lu:zɪz).
4. Composition of financial statements (,kɒpə'zɪʃən ɒv faɪ'nænfəl 'steɪtmənts).
5. Balance generalization of information about financial position ('bæləns ,dʒenərələɪ'zeɪʃn ɒv ,ɪnfə'meɪʃn ə'baut faɪ'nænfəl pə'zɪʃən).
6. Insurance valuation (ɪn'ʃʊərəns valuation).
7. Scale of prices (skeɪl ɒv praɪsɪz).
8. Measure of value ('mɛʒə ɒv 'vælju).
9. Chronological entry (,krɒnə'lɒdʒɪkəl 'entri).
10. Business and financial activity ('bɪznɪs ænd faɪ'nænfəl æk'tɪvɪti).

B. *Answer the following question.* The permanent and updated prices, influence of chosen way of assets valuation worth size of enterprise profit (ðə pə'mənənt ænd ʌp'deɪtɪd praɪsɪz, 'ɪnfluəns ɒv 'tʃəʊzn weɪ ɒv æsets ,vælju'eɪʃən wəθ saɪz ɒv 'entəpraɪz 'prɒfɪt).

Variant 10.2.6

A. Translate the following accounting terms and explain what they are use for:

1. Systematic entry (,sisti'mætik 'entri).
2. System of national-economic counting (,sistim ov 'næfənəl-'i:kə'nɒmɪk 'kauntɪŋ).
3. Operative-technical counting (,ɒpəretɪv-'teknɪkəl 'kauntɪŋ).
4. Financial accounting (fai'nænfəl ə'kauntɪŋ).
5. Management counting (,mænɪdʒmənt 'kauntɪŋ).
6. Inventorying of property condition (,ɪnvəntriɪŋ ov 'prɒpəti 'kɒndɪʃən).
7. Discrete accounting (dis'kri:t ə'kauntɪŋ).
8. Control of material valuables safety (kən'trəʊl ov mə'tiəriəl 'væljuəblz 'seɪfti).
9. Retained profit (ri'teɪnd 'prɒfɪt).
10. Incomes of organization (,ɪnkʌmɪz ov ,ɔ:ɡənəɪ'zeɪʃən).

B. *Answer the following question.* The essence of monetary valuation of assets, its counting and management significance (ði esns ov 'mʌnɪtəri ,vælju'eɪʃən ov æsets, its 'kauntɪŋ ænd 'mænɪdʒmənt sig'nɪfɪkəns).

Variant 10.2.7

A. Translate the following accounting terms and explain what they are use for:

1. Conducting of accounts (,kɒndəktɪŋ ov ə'kaunts).
2. Modes of accounting (məʊdɪz ov ə'kauntɪŋ).
3. Source fixation of business transactions and events (sɔ:s fik'seɪʃən ov 'bɪznɪs træn'zækʃəns ænd ɪvnts).
4. Change of means condition of enterprise (tʃeɪndʒ ov mi:ns kən'dɪʃən ov 'entəpraɪz).
5. Planned calculation (plænd ,kælkju'leɪʃn).
6. Factual calculation (,fæktʃuəl ,kælkju'leɪʃn).
7. Prime cost (praɪm kɒst).
8. Counting register (,kauntɪŋ 'redʒɪstə).
9. Practical count activity (,præktɪkəl kaunt æk'tɪvɪti).
10. Expenses of organization (ɪks'pensɪz ov ,ɔ:ɡənəɪ'zeɪʃən).

B. *Answer the following question.* The kinds of business counting, their characteristic (ծոճ կաճս օճ 'biznis 'kauntiճ, ծոճ ,kæriktə'ristik).

Variant 10.2.8

A. Translate the following accounting terms and explain what they are use for:

1. Keeping of counting documentation (,ki:piճ օճ 'kauntiճ ,dɔkʝumen'teifճ).
2. Equity capital ('ekwiti 'kæpitl).
3. Ownership capital ('əunəʃip 'kæpitl).
4. Business entity ('biznis 'entiti).
5. Accountancy (ə'kauntənsi).
6. Valuation mode of assets (,væljʊ'eifən məud օճ æsets).
7. Economic valuations ('ikə'nɔmik ,væljʊ'eifənz).
8. Non-ready money (non-'redi 'mʌni).
9. Sliding price ('slaidiճ prais).
10. Tax valuation (tæks ,væljʊ'eifən).

B. *Answer the following question.* The method of accounting (book-keeping) (ծոճ 'məθəd օճ ə'kauntiճ ['buk,ki:piճ]).

Variant 10.2.9

A. Translate the following accounting terms and explain what they are use for:

1. Source counting (sɔ:s 'kauntiճ).
2. Accounting department (ə'kauntiճ di'pɑ:tmənt).
3. Methods of inventorying ('məθəds օճ ,invən'tɔriճ).
4. Invoice prices ('invɔis 'praisiz).
5. Count of allocable costs (kaunt օճ 'æləukæbl kɔsts).
6. Artificial person (,ɑ:ti'fijəl pə:sn).
7. Stable prices (steibl 'praisiz).
8. Permanent prices ('pə:mənənt 'praisiz).
9. Cash-book ('kæʃ-buk).

10. Book of accounts (buk ɔv ə'kaunts).

11. Amount of inventory losses (ə'maunt ɔv 'invɛntri lu:ziz).

B. *Answer the following question.* The circuit of enterprise means (property) (ðə 'sə:kit ɔv 'entəpraiz mi:ns ['prɒpəti]).

Variant 10.2.10

A. Translate the following accounting terms and explain what they are use for:

1. Discrete accounting (dis'kri:t ə'kauntiŋ).
2. Item of calculation ('aitem ɔv ,kælkju'leifn).
3. Revalued value of plant assets (ri'væljud 'væljʊ ɔv plɑ:nt æsets).
4. Composition of means (,kɒmpə'zifən ɔv mi:ns).
5. Means of production (mi:ns ɔv prə'dʌkʃn).
6. Contingent prices (kən'tindʒənt 'praɪsɪz).
7. Social insurance ('səʊʃəl in'ʃʊərəns).
8. Sales process ('selz 'prəuses).
9. Price of seller (praɪs ɔv 'selə).
10. Universal equivalent of value (,ju:ni'və:səl i'kwɪvələnt ɔv 'væljʊ).
11. Estimation of assets (,esti'meɪfən ɔv æsets).

B. *Answer the following question.* The notion of accounting (book-keeping) subject (ðə 'nəʊʃən ɔv ə'kauntiŋ ['buk,ki:pɪŋ] 'sʌbdʒɪkt).

Variant 10.2.11

A. Translate the following accounting terms and explain what they are use for:

1. Investment valuation (in'vestmənts ,væljʊ'eɪfən).
2. Monetary valuation ('mʌnɪtəri ,væljʊ'eɪfən).
3. Allotment process (ə'lɒtmənt 'prəuses).
4. Profit taxes ('prɒfɪt 'tæksɪz).

5. Production expansion (prə'dʌkʃn iks'pænjən).
6. Revaluation of assets (ri,vællu,eɪʃən ɒv æsets).
7. Nominal profit of enterprise ('nɒmɪnəl 'prɒfɪt ɒv 'entəpraɪz).
8. Business process ('biznis 'prəuses).
9. Financial results (faɪ'nænjəl ri'zʌltz).
10. Official money unit (ə'fɪʃəl 'mʌni 'juːnɪt).

B. *Answer the following question.* The accounting procedure of unigraphic accounting (ði ə'kaʊntɪŋ prə'si:ðʒə ɒv 'juːni'græfɪk ə'kaʊntɪŋ).

Variant 10.2.12

A. Translate the following accounting terms and explain what they are use for:

1. Availability of property (ə,veɪlə'bɪlɪtɪ ɒv 'prɒpəti).
2. Account of business accountancy (ə'kaʊnt ɒv 'biznis ə'kaʊntənsɪ).
3. Exchange prices (ɪks'tʃeɪndʒ 'praɪsɪz).
4. Auction prices ('ɔ:kʃən 'praɪsɪz).
5. Manufacturing costs of production (,mænju'fæktʃəriŋ kɒsts ɒv prə'dʌkʃn).
6. Calculation prices (,kælkju'leɪʃən 'praɪsɪz).
7. Means of circulation (mi:ns ɒv 'səkjuleɪʃən).
8. Channel of means formation (tʃænl ɒv mi:ns fɔː,meɪʃən).
9. Business transactions journal of registration ('biznis træn'zæksjənz 'dʒə:nəl ɒv ,redʒɪs'treɪʃn).
10. Combinative documents ('kɒmbɪnətɪv 'dɒkjuments).

B. *Answer the following question.* The patrimonial and cameral conceptions of unigraphic accounting (ðə 'pætrɪmənɪəl ænd 'kæməərəl kən'sepʃn ɒv 'juːni'græfɪk ə'kaʊntɪŋ).

Variant 10.2.13

A. Translate the following accounting terms and explain what they are use for:

1. Technique of accounts book-keeping (tek'ni:k ov ə'kaunts 'buk,ki:piŋ).
2. Fair market value of assets (fæ 'mɑ:kit 'vælju ov æsets).
3. Journalizing of balance property (,dʒə:nə'laiziŋ ov 'bæləns 'prɒpəti).
4. Price with subsequent fixation (praɪs wið 'sʌ bsɪkwənt fik'seɪfn).
5. Accounting book (ə'kauntiŋ buk).
6. Accounting subject (ə'kauntiŋ 'sʌbdʒɪkt).
7. Market prices ('mɑ:kit 'praɪsɪz).
8. Discounted value ('diskauntɪd 'vælju).
9. Actuarial valuation ('æktʃuəriəl valuation).
10. Accounting drawing documents (ə'kauntiŋ 'drɔ:ɪŋ 'dɒkjuments).

B. *Answer the following question.* The origin of accounting, the differentiation of accounting on the practical and scientific kinds of activity, the peculiarity of home terminology (ði 'ɔrɪdʒɪn ov ə'kauntiŋ, ðə ,dɪfərənsi'eɪfn ov ə'kauntiŋ ɒn ðə 'præktɪkəl ænd ,saɪən'tɪfɪk kaɪnds ov æk'tɪvɪti, ðə pi,kju:li'æriti ov haʊm ,tə:mi'nɒlədʒi).

Variant 10.2.14

A. Translate the following accounting terms and explain what they are use for:

1. Control of material valuables safety (kən'trəʊl ov mə'tiəriəl 'væljuəblz 'seɪfti).
2. Juridical valuations (juridical valuations).
3. Valuation of real damage (valuation ov riəl dəmiɪdʒ).
4. Making of added value ('meɪkiŋ ov 'ædɪd 'vælju).
5. Payment of labor ('peɪmənt ov 'leɪbə).
6. Contract prices (kən'trækt 'praɪsɪz).
7. Bargain of purchasing-selling ('bɑ:ɡɪn ov 'pə:ʃəsiŋ 'selɪŋ).
8. Price of purchaser (praɪs ov 'pə:ʃəsə).
9. Financial process (faɪ'nænʃəl 'prəʊses).
10. Business transaction ('biznis trænzækʃn).

B. *Answer the following question.* The discrete accounting on the basis of making inventory and the inventory of the great lithuanian principality as the prototype of home economical accounting (ðə disk'ri:t ə'kauntiŋ ɔn ðə 'beisiz ɔv 'meikiŋ 'invɛntri ænd ðə 'invɛntri ɔv ðə greit ,liθju:'einjən ,prinsi'pælitɪ æz ðə prototɪp ɔv haʊm ,i:kə'nɒmɪkəl ə'kauntiŋ).

Variant 10.2.15

A. Translate the following accounting terms and explain what they are use for:

1. Uncovered losses (ʌn'kʌvəd 'lɒsɪz).
2. Current market value ('kʌ rɛnt 'mɑ:kit 'vælju).
3. Real profit of enterprise ('riəl 'prɒfɪt ɔv 'entəpraɪz).
4. Generating of information about financial results (,dʒenə'reitiŋ ɔv ,ɪnfə'meɪʃn ə'baut faɪ'nænʃəl ri'zʌlts).
5. Valuation of missed benefit (valuation ɔv misd 'benɪfɪt).
6. Factual value of acquisition ('fæktʃuəl 'vælju ɔv ,ækwi'zɪʃn).
7. Condition of property (kən'dɪʃən ɔv 'prɒpəti).
8. Supply process (sə'plai 'prəʊses).
9. Debts of supplier (dets ɔv sə'plaɪə).
10. Inventory sheets ('invɛntri ʃi:ts).

B. *Answer the following question.* The inventory-monetary accounting of property on the foundation of venetian book-keeping pattern is the substance basis of accountancy (ði 'invɛntri-'mʌ nɪtəri ə'kauntiŋ ɔv 'prɒpəti ɔn ðə faʊn'deɪʃən ɔv vi'ni:ʃn buk-'ki:pɪŋ 'pætən ɪz ðə 'sʌ bstəns 'beisiz ɔv ə'kauntənsɪ).

Variant 10.2.16

A. Translate the following accounting terms and explain what they are use for:

1. Natural resources ('nætʃərəl ri'sɔ:sɪs).
2. Flow of no monetary physical things (fləʊ ɔv nəʊ 'mʌnɪtəri 'fɪzɪkəl θɪŋs).
3. Property of economic entity ('prɒpəti ɔv ,i:kə'nɒmɪk 'entɪti).

4. Systematic journalizing (,sisti'mætik ,dʒə:nə'laiziŋ).
5. Inside users of accounting information ('in'said 'ju:zəs əv ə'kauntiŋ ,infə'meiŋ).
6. Physical units of measuring ('fizikəl 'ju:nits əv 'meɜ:riŋ).
7. Flows of entrance (outward) documents (fləʊs əv 'enrəns ['autwəd] 'dɒkjumənts).
8. Executive documents (ig'zekjutiv 'dɒkjumənts).
9. Total making inventory ('təʊtəl 'meikiŋ 'invəntri).
10. Purchase of materials and merchandise ('pə:ʃəs əv mə'tiəriəlz ænd 'mə:ʃəndaiz).

B. *Answer the following question.* The contemporary significance of physical inventory in the business accounting system (ðə kən'tempərəri sig'nifikəns əv 'fizikəl 'invəntri in ðə 'biznis ə'kauntiŋ 'sistim).

10.3. Model tasks to get ready tests

Variant 10.3.1

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The machinery and the equipment are to amounting 4,378,136 rubles.
2. The depreciation of machinery and equipment are to amounting 1,318,143 rubles.
3. The construction in progress is to amounting 738,631 rubles.
4. The value added tax by purchased goods, works and services is to amounting 43,015 rubles.
5. The liabilities to the suppliers for the equipment are to amounting 103,527 rubles.
6. The expenditure for the maintenance of manufacturing shops is to amounting 130,525 rubles.
7. The expenditure for the maintenance of enterprise management is to amounting 279,478 rubles.
8. The short-term credit of bank is to amounting 98,115 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The purchasing of equipment which does not require assemblage from the suppliers:

a) the value contract of equipment without value added tax is to amounting 673,924 rubles;

b) the value added tax on purchase prices of equipment is 20% (calculate the sum).

Operation 2. The putting plant assets into operation at acquisition cost are to amounting 793,160 rubles.

Operation 3. Short-term bank credit receipted is to amounting 550,000 rubles. Money transferred at current account in bank of supplier.

Operation 4. There is the charging machinery and equipment depreciation:

a) the value of machinery is to amounting 1,745,562 rubles; the depreciation rate is 1,356%; the location of machinery is manufacturing shops;

b) the value of equipment is to amounting 2,632,574 rubles; the depreciation rate is 1,749%; the location of equipment is subdivision of electrotransmission.

Operation 5. The shifting plant assets into investments property is to amounting 528,493 rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

Variant 10.3.2

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The buildings and the constructions is to amounting 6,859,340 rubles.

2. The depreciation of buildings and construction is to amounting 2,293,178 rubles.

3. The long-term loans given are to amounting 339,945 rubles.

4. The finished goods at storehouse are to amounting 934,270 rubles.

5. The cash at current account in bank is to amounting 280,152 rubles.

6. The receivables of acquirers for the shipped produce are to amounting 329,129 rubles.

7. The tax liabilities is to amounting 71,312 rubles.

8. The profit of current year is to amounting 63,736 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is purchasing state long-term bonds to a total value of 134,520 rubles. Money charged off current account in bank.

Operation 2. The depreciation of historical cost of sold finished goods is to amounting 429,895 rubles.

Operation 3. The increase in receivables of acquirers by value of sold finished goods at realizable prices 649,517 rubles which the inclusion of value added tax.

Operation 4. There is increase in value added tax payable. Calculate the sum by rate 20%.

Operation 5. The calculation of operating profit according to the data presented in the account 90 “Operating activities revenues and expenses”.

Operation 6. The receipt of cash from acquirers on current account in bank is to amounting 942,589 rubles.

Operation 7. The items of plant assets wrote off due to hundred per cent depreciation. Accumulated depreciation of plant assets is to amounting 385,950 rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

Variant 10.3.3

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. Merchandise is in retail shops are to amounting 1,537,816 rubles.
2. The finished goods at storehouse are to amounting 2,631,806 rubles.
3. Distribution costs of retail shops are to amounting 296,113 rubles.
4. Banknotes of the National Bank of the Republic of Belarus in the cash office of the enterprise are to amounting 233 rubles.
5. The cash at current account in bank is to amounting 428,600 rubles.

6. The short-term bank deposits are to amounting 143,800 rubles.
7. The tax liabilities is to amounting 133,216 rubles.
8. Profit of accounting year at the beginning of the period is to amounting 731,840 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is transfer of the merchandise from warehouse of finished goods for sale. The cost of transferred merchandise is 836,953 rubles.

Operation 2. The retail sale of merchandise:

- a) the cost price of sold merchandise is 1,238,713 rubles;
- b) the revenue of sales merchandise at cash prices is 2,033,515 rubles;
- c) there is increase in value added tax payable; calculate the sum by rate 20%.

Operation 3. Put down to the suitable account the distribution costs of the accounting period is to amounting 273,420 rubles.

Operation 4. The calculation of trading profit according to the data presented in the account 90 “Operating activities revenues and expenses”.

Operation 5. The transfer of the revenue is from the cash to collector is to amounting 2,030,700 rubles. The money included on current account in bank.

Operation 6. The transferring of cash is from the current account in bank into special accounts in bank (the short-term bank deposits) to a total value of 380,250 rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

Variant 10.3.4

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The means of transport are to amounting 4,873,510 rubles.
2. The depreciation of transport means is to amounting 1,318,166 rubles.
3. There are the shares and the long-term bonds to a total value of 314,517 rubles.

4. The cost of auxiliary manufactures is to amounting 123,517 rubles.
5. The manufacturing overhead costs are to amounting 683,736 rubles.
6. The factory overhead costs are to amounting 256,428 rubles.
7. The dollars of the United States of America are to amounting \$238,600. Exchange rate is 2.256 of Belarusian rubles for \$1.
8. The liabilities to the suppliers for the equipment are to amounting 678,549 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is the charging plant assets depreciation of:

- a) the auxiliary manufactures is 24,736 rubles;
- b) the manufacturing shops is 117,521 rubles;
- c) the Joint Stock Company management is 13,138 rubles.

Operation 2. The items of plant assets wrote off, for no future economic benefits are expected from their use or disposal. Acquisition cost of plant assets equal to 372,738 rubles:

- a) the accumulated sum of depreciation is equal to 115,976 rubles;
- b) determine and write down an the suitable account the depreciated cost of intangible assets.

Operation 3. There is purchasing long-term foreign bonds to a total value of 12,000 dollars of the United States of America. Exchange rate is 2.258 of Belarusian rubles for \$1 money charged off foreign exchange accounts in bank.

Operation 4. The clearance of suppliers for equipment is to amounting 14,869 dollars of the United States of America. Exchange rate is 2.263 of Belarusian rubles for \$1 money charged off foreign exchange accounts in bank.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

Variant 10.3.5

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The value added tax by the purchased merchandise is to amounting 33,312 rubles.

2. The merchandise in the retail shops to a total value of 639,004 rubles.

3. The distribution costs of the retail shops is to amounting 78,754 rubles.

4. The banknotes of the National Bank of the Republic of Belarus in the cash office of the enterprise are to amounting 168,697 rubles.

5. The liabilities to the suppliers for the merchandise are to amounting 135,417 rubles.

6. The added tax liabilities are to amounting 408,215 rubles.

7. The spoiled merchandise value is to amounting 450 rubles, which put down to deficiency in account accountable for assets person.

8. The trading profit of accounting year is to amounting 117,530 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The receipt of merchandise from suppliers:

a) the value of merchandise at purchase prices without value added tax is to amounting 1,039,183 rubles;

b) the value added tax on purchase prices of merchandise is 20% (calculate the sum).

Operation 2. There is the retail sale of merchandise:

a) the cost price of sold merchandise is 589,429 rubles;

b) the revenue of sales merchandise at cash prices is 846,498 rubles;

c) there is increase in value added tax payable; calculate the sum by rate 20%.

Operation 3. There is write off distribution costs of accounting period of retail shops to amounting 78,754 rubles.

Operation 4. The calculation of trading profit according to the data presented in the account 90 "Operating activities revenues and expenses".

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

Variant 10.3.6

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. Raw materials are to amounting 4,839,636 rubles.
2. The accepted bills of the suppliers are to amounting 316,820 rubles.
3. The difference between the value of inventories at the purchase prices and accounting prices of an enterprise is 302,286 rubles.
4. The value added tax by purchased raw materials is to amounting 83,527 rubles.
5. The liabilities to the suppliers for the raw materials are to amounting 539,810 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The acceptance of supplier's bills for raw materials:

- a) the value at purchase prices without value added tax is to amounting 1,319,140 rubles;
- b) the transport services of suppliers included in bills to acquirer (value added tax free) is to amounting 107,743 rubles;
- c) the value added tax is by rate 20%; the charging base of value added tax is the value at purchase prices plus the transport services (calculate the sum).

Operation 2. The arrival of raw materials is from suppliers according to accepted bills:

- a) the value at purchase prices is to amounting 1,423,180 rubles;
- b) the value at accounting prices of a Joint Stock Company is to amounting 1,358,057 rubles.

Operation 3. There is expenditure of raw materials:

- a) for the manufacture of production is to amounting 2,059,319 rubles;
- b) with the auxiliary manufactures to a total value 738,196 rubles.

Operation 4. Determine and put down to the conformable accounts the sums of transportation charges by delivery of inventories and the deviation from theirs of value which concerned for spent materials, fuel and spare parts. Write down the computation into table 31.

Table 31 — **Allocation of deviation at value of materials among directions their of removal**

Movement determinants of raw materials, fuel and spare parts	Value of accounting prices	Transport cost and deviation at value	Debit of corresponding account
1. Rest at the beginning of the period, rubles			×
2. Arrival from suppliers and charging extra for period, rubles			×

Table 31 (concluded)

Movement determinants of raw materials, fuel and spare parts	Value of accounting prices	Transport cost and deviation at value	Debit of corresponding account
3. Arrival and charging extra together with rest the beginning of the period (line 1 + line 2), rubles			×
4. Average percentage of deviation at value of materials	×		×
5. Expenditure and write-down for period:			
a) for the manufacture of production and the rendering of services, rubles			
b) with the auxiliary manufactures, rubles			
6. Sum total is utilized, sold and written-down, rubles			
7. Rest at the end of the period, rubles			

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts.
Note results of computation in account schemes.

Variant 10.3.7

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The stocks of other Joint Stock Companies to a total value of 649,517 rubles.

2. The non-installed process and the power-generating equipment are to amounting 239,157 rubles.

3. The construction in progress is to amounting 153,420 rubles.

4. The value added tax by purchased power-generating equipment is to amounting 47,831 rubles.

5. The cash at current account in bank is to amounting 4,815,143 rubles.

6. The liabilities to the suppliers for the transmission mechanisms are to amounting 431,852 rubles.

7. The long-term credits of banks are to amounting 853,240 rubles.

8. The added tax liabilities are to amounting 241,315 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The purchasing of equipment which does require assemblage from the foreign supplier:

a) the value contract of equipment without value added tax is to amounting 273,800 euro; the exchange rate was in day recognition of payables 2.711 Belarusian rubles for €1;

b) the customs duty on purchased equipment is 15% (calculate the sum);

c) the value added tax is 20% (calculate the sum); the charging base of added tax is contract value of equipment plus customs duty.

Operation 2. The transfer of the equipment for installation is to amounting 1,973,365 rubles.

Operation 3. The clearance of suppliers for building materials and equipment, including:

a) money charged off current account in bank is to amounting 2,729,340 rubles;

b) bank credit receipted is to amounting 564,270 rubles.

Operation 4. There is the theft of power-generating equipment to amounting 231,050 rubles which revealed into storehouse.

Operation 5. There is purchasing stocks of other Joint Stock Companies to a total value of 869,600 rubles. Money charged off current account in bank.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

Variant 10.3.8

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The transmission mechanisms are to amounting 5,396,613 rubles.

2. The depreciation of transmission mechanisms are to amounting 2,309,750 rubles.

3. The investment property is to amounting 233,150 rubles.

4. The non-installed process and power-generating equipment are to amounting 539,134 rubles;

5. The value added tax by purchased non-installed process and power-generating equipment is to amounting 107,826 rubles.

6. The cash at current account in bank is to amounting 1,793,516 rubles.

7. Given short-term loan is to amounting 54,830 rubles.

8. The liabilities to the suppliers for the equipment are to amounting 639,153 rubles.

9. The long-term credit of bank is to amounting 938,156 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is transference of transmission mechanisms into composition of non-current assets held for sale. Revalued amount of plant assets is to amounting 2,178,653 rubles:

a) the accumulated sum of depreciation is equal to 1,394,196 rubles;

b) determine and write down an the suitable account the depreciated cost of plant assets held for sale.

Operation 2. The shifting plant assets into investments property is to amounting 852,849 rubles.

Operation 3. The purchasing of building materials from the suppliers:

a) the value contract of building materials without value added tax is to amounting 6,240,739 rubles;

b) the value added tax on purchase prices of building materials is 20% (calculate the sum).

Operation 4. There is paving off by borrower of long-term loan to amounting 238,310 rubles. Money included on current account in bank.

Operation 5. There is purchasing of short-term securities to a total value of 783,858 rubles. Money charged off current account in bank.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

Variant 10.3.9

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The software products, the patents and the licenses are to amounting 614,394 rubles.

2. The depreciation of software products, patents and licenses to a total value of 404,271 rubles.

3. The value of fuel at accounting prices of the enterprise is 1,342,310 rubles.

4. The transportation costs by store-door delivery of fuel to the enterprise are to amounting 129,969 rubles.

5. The receivables of acquirers for the shipped produce are to amounting 465,680 rubles.

6. The tax liabilities are to amounting 111,713 rubles.

7. The profit of current year is to amounting 366,373 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The charging intangible assets depreciation is to amounting 15,845 rubles. A Joint Stock Company management uses the intangible assets.

Operation 2. The items of intangible assets wrote off, for no future economic benefits are expected from their use or disposal. Acquisition cost of intangible assets equal to 378,273 rubles:

a) the accumulated sum of depreciation is equal to 115,976 rubles;

b) determine and write down on the suitable account the depreciated cost of intangible assets.

Operation 3. There is sale of superfluous purchased fuel:

a) the value of the shipped fuel at realizable prices without value added tax is 529,638 rubles;

b) the value added tax included in bill to acquirer is 20% (calculate the sum);

c) the value of the shipped fuel at accounting prices of the enterprise is to amounting 316,128 rubles.

Operation 4. The sum of transportation charges by the delivery of fuel, which concerned for the sold fuel are 28,325 rubles. Put down hers to the conformable accounts.

Operation 5. The calculation profit of selling fuel according to the data presented in the account 90 "Operating activities revenues and expenses".

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the control accounts. Note results of computation in account schemes.

11. Approximate examination questions

1. The general idea about the physical business counting.
2. Physical measures as the basis of business counting.
3. The methodical modes of business counting based on labor and money measurements, change-over to inventory-money counting from inventory-physical counting.
4. Chronological and systematic journalizing of business life facts.
5. Passage was from discrete counting to permanent one.
6. Counting single showing and synthetic indicators.
7. Users are of counting information.
8. Regulation of business entity activity through accounting information.
9. Use of counting single showing and synthetic indicators of inventories and flows for micro- and macrolevel management of economy.
10. Facts documenting of business life and document turnover.
11. Classification of counting documents, their unification and standardization.
12. Contemporary significance of inventorying in the business counting system.
13. Essence of accounts and transformation of stock into assets under the influence permanent accounting development.
14. Classification of assets as the reason to form a system. Ways of coding and charts of accounts.
15. Structure of accounts for assets counting accounting and way to compute their balances at the end of the period.
16. Essence of account current as the method of liabilities counting.
17. Inventory and monetary permanent accounting based on Venice book-keeping model.
18. Discrete accounting based on inventorying and inventory in the Grand Principality of Lithuania as the prototype of domestic business counting.
19. Origin of accounting.
20. Differentiation of accounting into practical and scientific kinds of activity.
21. Particularities of domestic accounting terminology.
22. Patrimonial and cameral conceptions of unigraphic accounting.
23. Counting procedure of unigraphic accounting.
24. Concept of the accounting subject.

25. Circulation of enterprise's assets (property).
26. Method of accounting.
27. Kinds of business counting and their characteristic.
28. Essence of pecuniary valuation of assets, its counting and management importance.
29. Permanent and updated prices, influence of chosen way of assets valuation on enterprise's profit margin.
30. Economic valuations of assets.
31. Juridical valuations of assets.
32. Historical valuation of assets and their prime cost calculation.
33. Valuation of assets at revalued amount, realizable value and use of present value.
34. Essence of long-term assets and classification of plant assets.
35. Investments as of long-term assets object and accounts for their accounting.
36. Depreciation of produced tangible long-term assets and methodical fundamentals of its extra-charging.
37. Methodical rudiments of depreciation accounting and the determination of carrying amount of plant assets and intangible assets.
38. Specific kinds of long-term assets and accounts for their accounting.
39. Essence of liabilities and fundamentals of their reflection in accounts system.
40. Liabilities accounts gearing.
41. Connection of liabilities accounts with debtors' current accounts in creditors' book-keeping.
42. Essence of double-entry on accounts.
43. The kinds of book-keeping entries.
44. The exchange and juridical conceptions of double-entry on accounts.
45. Technical legalization of double-entry on the basis of accounting formulas.
46. Nomenclature of accounts for book-keeping of short-term assets.
47. Accounts for book-keeping of short-term loan and distributive liabilities.
48. Long-term liabilities.
49. General classification of liabilities.
50. Estimated and contingent liabilities.
51. Essence of costs and expenses.

52. Synthetic accounting fundamentals of supply process.
53. Classification of costs and expenses, the accounts for their accounting.
54. Economic elements and the calculation articles of cost: the nomenclature, the forming of manufacturing and commercial prime cost.
55. Synthetic accounting fundamentals of manufacture process.
56. Computation and reflection on accounts of historical prime cost de-recognition of sold production.
57. Fundamentals of incomes accounting with accrual basis and the computation of profit from sale of production, works and services.
58. Intertie of tangible assets accounts with current accounts for accounting of receivables.
59. Conception of period expenses recognition and implementation of matching rule of expenses to incomes in the Republic of Belarus.
60. Succession of costs in expenses transition and the fundamentals of financial results accounting.
61. Accounting fundamentals of reserves for discharge planned current expenses.
62. Accounting fundamentals of deferred charges and unearned incomes.
63. Equity capital, the methods of its determination and the accounts for book-keeping.
64. Accounting fundamentals of primary making of stock capital and share premium.
65. Fundamentals of reflection at accounts system of transactions.
66. Essence and classification of counting registers.
67. Entries modes in counting registers.
68. Correcting of errors in accounting registers.
69. Concept of accounting form.
70. Memorial and order form of accounting.
71. Journal and order form of accounting.
72. Simple form of accounting.
73. Machine and orientation forms of accounting.

12. Model situations to prepare the examination

Situation 12.1

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The building, the machinery and the equipment are to amounting 27,529,323 rubles.

2. The depreciation of building, machinery and equipment are to amounting 11,534,718 rubles.

3. Investments property is to amounting 264,366 rubles.

4. The non-installed power-generating equipment is to amounting 643,146 rubles.

5. The value added tax by purchased power-generating equipment is to amounting 47,831 rubles.

6. The cash at current account in bank is to amounting 4,815,143 rubles.

7. The liabilities to the suppliers for the power-generating equipment are to amounting 4,242,850 rubles.

8. The long-term credits of banks are to amounting 1,664,236 rubles.

9. The added tax liabilities are to amounting 241,215 rubles.

10. The legal capital consists of 122,330 ordinary stocks which are stockholders of the company. The nominal price of stock is 130 rubles.

11. The receivables of acquirers for the shipped produce are to amounting 286,110 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The shifting plant assets into investments property is to amounting 329,711 rubles.

Operation 2. There are sale of superfluous purchased power-generating equipment. The value of the shipped power-generating equipment at realizable prices without value added tax is 639,137 rubles. The value added tax included in bill to acquirer is 20%. Determine and put down to the conformable accounts:

a) the sum of drawn up to an acquirer account;

b) the sum of value added tax;

c) the value of the shipped power-generating equipment at accounting prices is to amounting 473,831 rubles;

d) the profit of selling power-generating.

Operation 3. The receipt of payments for the sold power-generating equipment is 538,630 rubles. Money included on current account in bank.

Operation 4. There is the offsetting of entrance value added tax which be destined to the deduction according to the legislation of the Republic of Belarus is 47,831 rubles.

Operation 5. The money charged off current account in bank for tax payments are 187,315 rubles.

Operation 6. The clearance of suppliers for building materials and equipment, including:

a) money charged off current account in bank is to amounting 2,729,340 rubles;

b) bank credit receipted is to amounting 564,270 rubles.

Operation 7. The items of plant assets wrote off due to hundred per cent depreciation. Accumulated depreciation of plant assets is to amounting 879,843 rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rests roll on the basis of opened accounts information.

Situation 12.2

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The finished goods at storehouse is to amounting 3,528,273 rubles.
2. The materials are to amounting 1,133,146 rubles.
3. The liabilities for employee compensation is to amounting 243,237 rubles.
4. The liabilities for social insurance are to amounting 96,809 rubles.
5. The tax liabilities is to amounting 104,833 rubles.

6. The receivables of acquirers for the shipped produce is to amounting 879,361 rubles.

The second accounting procedure. Count the sum of equity capital at the beginning of the period on the basis of opened accounts information. Show its an the following accounts:

1. The legal capital is 2,208,423 rubles.
2. The reserved capital is 859,348 rubles.
3. The sum of retained earnings of the past years is 1,489,749 rubles.
4. Net income of accounting year (calculate the sum).

The third accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is expenditure of materials for the maintenance of a Joint Stock Company Management is to amounting 96,578 rubles.

Operation 2. The accrual of wages and salaries to the managers and the other administration personal of Joint Stock Company are to amounting 123,842 rubles.

Operation 3. Make the social insurance contributions. The rate is 35% from the sum of wages and salaries accrued of the managers and the other administration personal of Joint Stock Company.

Operation 4. The income tax deducted out the wages and the salaries which be destined to the transferring in state budget is to amounting 16,099 rubles.

Operation 5. The accruals of taxes and dues which take part in factory overhead costs of Joint Stock Company are to amounting 281,510 rubles.

Operation 6. The charge-off of factory overhead cost on the period expenses (calculate the sum).

Operation 7. The depreciation of historical cost of sold the manufactured articles are 2,953,916 rubles.

Operation 8. The acquirers to drawn up accounts where indicated the following:

a) the value of shipping finished goods at realizable prices without value added tax are 3,738,965 rubles;

b) the rate of value added tax is 20%.

Calculate the payable sum and show it's in account system.

Operation 9. There is increase in debt by value added tax on the basis of operation 8 data.

Operation 10. There is the calculation profit of selling manufactured articles based on account 90 "Operating activities revenues and expenses".

Operation 11. The increase in reserved capital at the cost decrease in undistributed profit is to amounting 65,800 rubles.

The fourth accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.3

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The machinery and the equipment are to amounting 4,378,136 rubles.

2. The depreciation of machinery and equipment are to amounting 1,318,136 rubles.

3. The construction in progress is to amounting 738,631 rubles.

4. The work in process is to amounting 948,343 rubles.

5. The legal capital consists of 79,978 ordinary stocks which are stockholder of the company. The nominal price of stock is 75 rubles.

6. The value added tax by purchased goods, works and services is to amounting 43,015 rubles.

7. The liabilities to the suppliers for the equipment are to amounting 103,527 rubles.

8. The expenditure for the maintenance of manufacturing shops is to amounting 1,130,525 rubles.

9. The expenditure for the maintenance of subdivision electro-transmission is to amounting 279,478 rubles.

10. The short-term credit of bank is to amounting 98,115 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The purchasing of equipment which does not require assemblage from the suppliers:

a) the value contract of equipment without value added tax is to amounting 673,924 rubles;

b) the value added tax on purchase prices of equipment is 20% (calculate the sum).

Operation 2. There is the charging machinery and equipment depreciation:

a) the value of machinery is to amounting 1,745,562 rubles; the depreciation rate is 1,356%; the location of machinery is manufacturing shops;

b) the value of equipment is to amounting 2,632,574 rubles; the depreciation rate is 1,749%; the location of equipment is subdivision of electro-transmission.

Operation 3. Calculate the costs sum of auxiliary manufacturing.

Allot the cost of auxiliary manufactures among of manufacturing shops and construction in progress. The accounting policy of enterprise determined in the character of base for cost reapportionment of auxiliary manufactures the accrued wages and salaries of conformable to subdivisions workers. The accrued wages and salaries form the following sum:

a) manufacturing shops is 618,397 rubles;

b) construction in progress is 309,486 rubles.

Write down the allotment computation cost of auxiliary manufactures into table 32.

Table 32 – The allotment computation cost of auxiliary manufactures

Classes of activity	Sum of wages and salaries, rubles	Specific weight, %	Cost sum of the auxiliary manufactures, rubles
Manufacturing shops			
Construction in progress			
Total			

Make the entries showing charge of the auxiliary manufactures costs.

Operation 4. The putting plant assets into operation at acquisition cost are to amounting 793,160 rubles.

Operation 5. Short-term bank credit receipted is to amounting 550,000 rubles. Money transferred at current account in bank of supplier.

Operation 6. Charge-off the manufacturing overhead costs into the account of primary manufacturing. Calculate the sum.

Operation 7. The shifting plant assets into investments property is to amounting 528,493 rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened accounts information.

Situation 12.4

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The work in process is to amounting 1,239,427 rubles.
2. The machinery and the equipment are to amounting 2,174,556 rubles.
3. The depreciation of machinery and equipment are to amounting 636,115 rubles.
4. The materials are to amounting 978,146 rubles.
5. The legal capital consists of 20,425 ordinary stocks which are stockholders of the company. The nominal price of stock is 196 rubles.
6. The finished goods at storehouse is to amounting 311,731 rubles.
7. The added tax liabilities are to amounting 23,794 rubles.
8. The liabilities for employee compensation are to amounting 76,415 rubles.
9. The liabilities for social insurance are to amounting 25,358 rubles.
10. The receivables of acquirers for the shipped produce are to amounting 154,416 rubles.
11. The net income of accounting year is to amounting 93,294 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is expenditure of materials, fuel and spare parts for the maintenance of manufacturing shops are to amounting 527,113 rubles.

Operation 2. The accrual of wages and salaries to the managers and other the personal of manufacturing shops are to amounting 125,473 rubles.

Operation 3. Make the social insurance contributions of managers and other the personal of manufacturing shops. The rate is 35% from the sum of accrued wages and salaries.

Operation 4. There is the charging of machinery and equipment depreciation. The value of machinery and equipment is to amounting

2,174,556 rubles. The depreciation rate is 1,068%. The location of machinery and equipment is manufacturing shops.

Operation 5. The accruals of taxes and dues which take part manufacturing overhead costs are to amounting 101,181 rubles.

Operation 6. Charge-off the manufacturing overhead costs on the account of primary manufacturing.

Operation 7. The work in process at the end of the period is 683,384 rubles. Determine the historical (actual) cost of manufactured finished goods.

Make the entry showing the arrival of manufactured finished goods from the manufacturing shops is to the warehouse at the historical cost.

Operation 8. The depreciation of historical cost of sold produce is to amounting 1,011,181 rubles.

Operation 9. The acquirers to drawn up accounts where indicated the following:

a) the value of shipping finished goods at realizable prices (value added tax free) are 1,367,327 rubles;

b) the rate of value added tax is 20%.

Operation 10. There is increase in arrears value added tax on the basis of operation 9b data.

Operation 11. There is the calculation profit of selling finished goods based on account 90 "Operating activities revenues and expenses".

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened accounts information.

Situation 12.5

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The receivable of clients for the rendered motor transport services is to amounting 531,813 rubles.

2. The cost of motor transport (primary manufacturing) is to amounting 934,428 rubles.

3. The added tax liabilities are to amounting 39,731 rubles.
4. The legal capital consists of 21,500 ordinary stocks which are stockholder of the company. The nominal price of stock is 135 rubles.
5. The trucks are to amounting 1,317,219 rubles.
6. The depreciation of transmission mechanisms are to amounting 393,935 rubles.
7. The value added tax by purchased assets is to amounting 167,826 rubles.
8. The cash at current account in bank is to amounting 438,126 rubles.
9. A Joint Stock Company redeemed from stockholders in the past accounting periods 1,760 of own stocks at the market rate. The market rate of stocks reacquisition was 138.6 rubles per one at the moment of their redemption. Determine the value of treasury stocks.
10. Net income of accounting year is to amounting 297,182 rubles.

The second accounting procedure.

Operation 1. Charge-off is on the operating activities expenses account of the actual cost of rendered motor transport services. The sum of expenses is 934,428 rubles.

Operation 2. The acquirers and the clients to drawn up an accounts where indicated the value of rendered motor transport services at contractual tariffs without value added tax are 1,520,837 rubles. The rate of value added tax is 20%.

Operation 3. There is increase in arrears value added tax on the basis of operation 2 data.

Operation 4. There is the calculation profit of rendering motor transport services based on account 90 "Operating activities revenues and expenses".

Operation 5. There is the offsetting of entrance value added tax which be destined to the deduction according to the legislation of the Republic of Belarus is 146,529 rubles.

Operation 6. There is the theft of truck. Acquisition cost of truck equal to 131,051 rubles:

- a) the accumulated sum of depreciation is equal to 59,765 rubles;
- b) determine and write down an the suitable account the depreciated cost of truck.

Operation 7. The money charged off current account in bank for tax payments are 178,731 rubles.

Operation 8. There is the cancellation of 1,760 treasury stocks which in the previous reporting period were reacquired. The nominal price of stock is 135 rubles each. Determine the financial result from cancellation of treasury stocks.

Operation 9. The receipt of payments for the rendered motor transport services are 1,587,553 rubles. Money included on current account in bank.

Operation 10. There is the charge-off of other revenues and expenses balance.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.6

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. Merchandise is in the retail shops to a total value of 753,781 rubles.
2. The finished goods at storehouse are to amounting 3,806,631 rubles.
3. Distribution costs of the retail shops are to amounting 596,113 rubles.
4. Banknotes of the National Bank of the Republic of Belarus in the cash office of the enterprise are to amounting 33,263 rubles.
5. The cash at current account in bank is to amounting 842,860 rubles.
6. The short-term bank deposits are to amounting 431,800 rubles.
7. The tax liabilities is to amounting 216,133 rubles.
8. The trade equipment is to amounting 978,136 rubles.
9. The depreciation of trade equipment are to amounting 318,136 rubles.

The second accounting procedure. Count the sum of equity capital at the beginning of the period on the basis of opened accounts information. Show it's at the following accounts:

1. The sum of retained earnings of the past years is 1,489,749 rubles.

2. Profit of accounting year at the beginning of the period is to amounting 731,840 rubles.

3. The rest sum of equity capital is legal capital (calculate the sum).

The third accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is transfer of the merchandise from warehouse of finished goods for sale. The cost of transferred merchandise is 3,083,695 rubles.

Operation 2. There is the charging of trade equipment depreciation. The value of trade equipment is to amounting 978,136 rubles. The depreciation rate is 1,936%.

Operation 3. The retail sale of merchandise:

a) the cost price of sold merchandise is 2,713,238 rubles;

b) the revenue of sales merchandise at cash prices (including value added tax) is 4,433,515 rubles; the money included into cashboxes of retail shops;

c) there is increase in value added tax payable; calculate the sum by rate 20%.

Operation 4. Written off the distribution costs of the accounting period to the suitable account is to amounting 527,342 rubles.

Operation 5. The calculation of trading profit according to the data presented in the account 90 "Operating activities revenues and expenses".

Operation 6. The transfer of the revenue is from the cash to collector is to amounting 4,450,810 rubles.

Operation 7. The receipt of collection cash assets on the current account in bank is 4,301,189 rubles.

Operation 8. The transferring of cash is from the current account in bank into special accounts in bank (the short-term bank deposits) to a total value of 2,500,000 rubles.

Operation 9. The money charged off current account in bank for tax payments are 817,536 rubles.

The fourth accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened accounts information.

Situation 12.7

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The transmission mechanisms are to amounting 4,777,052 rubles.
2. The depreciation of transmission mechanisms are to amounting 2,309,750 rubles.
3. The machinery held for sale is to amounting 233,150 rubles.
4. The non-installed process and power-generating equipment are to amounting 539,134 rubles.
5. The value added tax by purchased non-installed process and power-generating equipment is to amounting 107,826 rubles.
6. The cash at current account in bank is to amounting 1,793,516 rubles.
7. Given short-term loan is to amounting 54,830 rubles.
8. The legal capital consists of 19,350 preference stocks which are stockholders of the company. The nominal price of stock is 187 rubles.
9. The liabilities to the suppliers for the equipment are to amounting 639,153 rubles.
10. The long-term credit of bank is to amounting 938,155 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is transference of transmission mechanisms into composition of non-current assets held for sale. Revalued amount of plant assets is to amounting 2,178,653 rubles:

- a) the accumulated sum of depreciation is equal to 1,394,196 rubles;
- b) determine and write down on the suitable account the depreciated cost of plant assets held for sale.

Operation 2. The purchasing of building materials from the suppliers:

- a) the value contract of building materials without value added tax is to amounting 6,240,739 rubles;
- b) the value added tax on purchase prices of building materials is 20% (calculate the sum).

Operation 3. The expenditure of building materials for construction of manufacturing shops is to amounting 5,343,166 rubles.

Operation 4. The legal capital of the Joint Stock Company was decided increase for the account of supplement issue preference stocks. The

quantity of issued preference is 500 pieces. The nominal price of stock is 190 rubles each.

Operation 5. The plant assets received from stockholders on account for paying off stocks debts to the amount of 83,427 rubles.

Operation 6. There is paying off by borrower of long-term loan to amounting 238,310 rubles. Money included on current account in bank.

Operation 7. There is purchasing of short-term securities to a total value of 783,858 rubles. Money charged off current account in bank.

Operation 8. There is clearance of suppliers for the equipment and the building. Money charged off current account in bank is to amounting 1,048,143 rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened accounts information.

Situation 12.8

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. Buildings and construction, machinery and equipment are to amounting 40,235,722 rubles.

2. The depreciation of buildings and construction, machinery and equipment are to amounting 14,778,274 rubles.

3. The materials are to amounting 1,523,643 rubles.

4. The difference between the value of inventories at the purchase prices and accounting prices of enterprise is 133,775 rubles.

5. The value added tax by purchased materials is to amounting 14,539 rubles.

6. The work in process is to amounting 1,839,160 rubles.

7. Share capital of shareholder is to amounting 28,828,250 rubles.

8. The liabilities for employee compensation are to amounting 103,937 rubles.

9. The liabilities for social insurance are to amounting 36,378 rubles.

The second accounting procedure. Determine the depreciation rates for straight-line method of plant assets write-off. Make the rounding of depreciation rate to three decimal sign. Write down the calculation into table 33.

Table 33 — **Calculation of depreciation accrued in the current month**

Classes of plant assets	Initial cost (revalued amount) at the beginning of the year, rubles	Residual value, rubles	Depreciable cost (col. 2 – col. 3), rubles	Estimated useful life, years	Monthly rate of depreciation (100 : col. 5 : 12), %	Sum of accrued depreciation (col. 4 × col. 6 : 100), rubles
1	2	3	4	5	6	7
1. Buildings and construction	12,326,400	—		50		
2. Machinery and equipment	28,873,139	790,639		7		
Total	41,199,539	790,639		×	×	

The third accounting procedure. Make the entries showing the following business transactions:

Operation 1. There is the charging of plant assets depreciation on the basis of table 33 information.

Operation 2. There is charging to other enterprises for received electrical energy and services which utilized of the manufacturing shops:

a) the value of electrical energy and services at contractual prices (value added tax free) is to amounting 494,729 rubles;

b) the value added tax on value received electrical energy and services is 20% (calculate the sum).

Operation 3. There is expenditure of materials, fuel and spare parts for the maintenance of manufacturing shops is to amounting 347,852 rubles.

Operation 4. Average percentage of deviation at value of materials is 8,78%. Determine and put down to the conformable account the sum of transportation charges by delivery of inventories and the deviation from theirs of value which concerned for spent materials, fuel and spare parts for the maintenance of manufacturing shops.

Operation 5. The accrual of wages and salaries to the managers and other the personal of manufacturing shops are to amounting 215,734 rubles.

Operation 6. Make the social insurance contributions of managers and other personal of manufacturing shops. The rate is 35% from the sum of accrued wages and salaries.

Operation 7. Charge-off the manufacturing overhead costs on the account of primary manufacturing (calculate the sum).

Operation 8. The revalued value of plant assets is to amounting 1,536,417 rubles. There is transference of plant assets into composition of long-term assets held for sale. The depreciation of plant assets is 42%. Determine and write down on the suitable accounts:

- a) the accumulated sum of depreciation is ... rubles;
- b) the depreciated cost of plant assets held for sale is ... rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.9

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an agricultural enterprise has the following assets, liabilities and capital:

1. The pigs on fattening to a total value of 628,943 rubles.
2. The working and productive animals, other plant assets to a total value of 3,579,290 rubles.
3. The depreciation of working animals and other plant assets are to amounting 847,328 rubles.
4. Forages, materials and fuel a total value of 1,384,373 rubles.
5. The value added tax by purchased inventories is to amounting 10,238 rubles.
6. The liabilities for employee compensation is to amounting 153,793 rubles.
7. The liabilities for social insurance are to amounting 36,378 rubles.
8. The liabilities to the suppliers for forages, materials and fuel are to amounting 963,915 rubles.
9. The receivable of acquirers for the shipped fattened pigs is to amounting 361,879 rubles.

10. The tax liabilities is to amounting 121,613 rubles.

11. The legal capital consists of 24,000 preference stocks which are stockholders of the company. The nominal price of stock is 150 rubles.

12. Net income of accounting year is to amounting 241,696 rubles.

The second accounting procedure.

Operation 1. There is expenditure of forages, fuel and materials for the manufacture of agricultural production are to amounting 837,593 rubles.

Operation 2. The accrual of wages and salaries to the cattle-breeders of pig-farms and other the farm-hands are to amounting 284,743 rubles.

Operation 3. Make the social insurance contributions of cattle-breeders of pig-farms and other the farm-hands. The rate is 35% from the sum of accrued wages and salaries.

Operation 4. There is the charging of plant assets depreciation. The value of plant assets is to amounting 2,917,455 rubles. The depreciation rate is 1,868%. The location of plant assets is pig-raising farms (primary manufacturing).

Operation 5. There is charging to other enterprises for received electrical energy and services which utilized of pig-raising farms (primary manufacturing):

a) the sum of charging is 65,838 rubles without value added tax;

b) the value added tax on value received electrical energy and services is 20% (calculate the sum).

Operation 6. Determine and write down an the suitable account the historical cost of overweight in pigs on fattening.

Operation 7. Acquirer (working-up flesh combine) to drawn up an accounts where indicated the following:

a) the value of shipping fattened pigs at realizable prices without value added tax are 1,630,611 rubles;

b) the rate of value added tax is 10%.

Operation 8. There is increase in arrears value added tax on the basis of operation 7b data.

Operation 9. The depreciation of historical cost of sold fattened pigs is to amounting 1,369,068 rubles.

Operation 10. There is the calculation profit of selling finished goods based on account 90 "Operating activities revenues and expenses".

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.10

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. Buildings are to amounting 21,619,953 rubles.
2. The depreciation of buildings is to amounting 6,377,886 rubles.
3. The materials are to amounting 815,569 rubles.
4. The difference between the value of inventories at the purchase prices and accounting prices of enterprise is 169,338 rubles.
5. The accepted bills of the suppliers are to amounting 127,834 rubles.
6. The value added tax by purchased materials is to amounting 35,416 rubles.
7. The work in process of primary manufacturing is to amounting 2,547,183 rubles.
8. The work in process of auxiliary manufactures is to amounting 283,916 rubles.
9. The liabilities to the suppliers for materials are to amounting 639,159 rubles.
10. The finished goods at storehouse are to amounting 273,352 rubles.
11. The legal capital consists of 40,500 ordinary stocks which are stockholders of the company. The nominal price of stock is 465.5 rubles.

The second accounting procedure.

Operation 1. The acceptance of suppliers bills for materials:

- a) the value at purchase prices without value added tax is to amounting 1,968,360 rubles;
- b) the transport services of suppliers included in bills to acquirer (value added tax free) is to amounting 167,974 rubles;
- c) the value added tax is by rate 20%; the charging base of value added tax is the value of materials at purchase prices plus the transport services (calculate the sum).

Operation 2. The arrival of materials is from suppliers according to accepted bills:

a) the value at accounting prices of a enterprise is to amounting 1,538,917 rubles;

b) the value at purchase prices is to amounting 1,734,948 rubles.

Operation 3. There is expenditure of materials:

a) for the manufacture of production are to amounting 1,239,428 rubles;

b) with the auxiliary manufactures to a total value 531,105 rubles;

c) for the maintenance of manufacturing shops is to amounting 379,536 rubles.

Operation 4. Determine and put down to the conformable accounts the sums of transportation charges by delivery of inventories and the deviation from theirs of value, which concerned for spent materials. Make the rounding of average percentage to three decimal sign. Write down the computation into table 34. The calculated sums put down to the conformable accounts of:

a) costs by manufacture of production is ... rubles;

b) costs of auxiliary manufactures is ... rubles;

c) costs by maintenance of manufacturing shops is ... rubles.

Table 34 — **Allocation of deviation at value of materials among directions their of removal**

Movement determinants of materials	Value of accounting prices	Transport cost and deviation at value
1. Rest at the beginning of the period, rubles		
2. Arrival from suppliers and charging extra for period, rubles		
3. Arrival and charging extra together with rest at the beginning of the period (line 1 + line 2), rubles		
4. Average percentage of deviation at value of materials		
5. Expenditure and write-down for period:		
a) for the manufacture of production, rubles		
b) with the auxiliary manufactures, rubles		
c) for the maintenance of manufacturing shops, rubles		
6. Sum total is utilized, sold and written-down (line 5a + line 5b + line 5c), rubles		
7. Rest at the end of the period (line 3 – line 6), rubles		

Operation 5. Charge-off the auxiliary manufactures costs on the account of primary manufacturing (calculate the sum).

Operation 6. Charge-off the manufacturing overhead costs on the account of primary manufacturing (calculate the sum).

Operation 7. The work in process at the end of the period is 393,519 rubles. Determine the historical (actual) cost of manufactured finished goods.

Make the entry showing the arrival of manufactured finished goods from the manufacturing shops is to the warehouse at the historical cost.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.11

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. Buildings and construction, machinery and equipment are to amounting 6,119,953 rubles.

2. The depreciation of buildings and construction, machinery and equipment are to amounting 2,437,451 rubles.

3. The value added tax by purchased materials is to amounting 1,231,440 rubles.

4. The cash at current account in bank is to amounting 3,186,513 rubles.

5. Foreign currency at accounts in banks:

a) the dollars of United States of America are to amounting \$323,860; exchange rate is 2.600 of Belarusian rubles for \$1;

b) the euro of European Union are to amounting €432,490; exchange rate is 2.700 of Belarusian rubles for €1.

6. The liabilities to the suppliers for materials are to amounting 5,756,812 rubles.

7. The tax liabilities is to amounting 979,316 rubles.

8. The Joint Stock Company redeemed of stockholders in the past accounting periods 4,850 of own stocks at market rate. The market rate at an instant of stocks reacquisition was 182 rubles for piece.

Determine the value of treasury stocks. The managerial decision is not taken about use of redeemed stocks. Note theirs of value at the beginning of the period on the consistent account.

9. The short-term credits of banks are to amounting 620,772 rubles.

10. The legal capital consists of 41,800 ordinary stocks which are stockholders of the company. The nominal price of stock is 175 rubles.

11. Net income of accounting year is 407,512 rubles.

The second accounting procedure.

Operation 1. The items of plant assets wrote off due to hundred per cent depreciation. Accumulated depreciation of plant assets is to amounting 798,430 rubles.

Operation 2. Money charged off the current account in bank for the next purpose:

a) the tax payments are 926,471 rubles;

b) the paving off of bank current credit is 530,000 rubles.

Operation 3. The dollars of United States of America charged off the foreign exchange account in bank for the paving off of liabilities to suppliers and contractors to amounting \$283,860. Exchange rate is 2.615 of Belarusian rubles for \$1.

Operation 4. There is the offsetting of entrance value added tax which be destined to the deduction according to the legislation of the Republic of Belarus is 217,536 rubles.

Operation 5. There is the resale 4,130 of treasury stocks to other stockholders at market rate 196 rubles each. Money included on current account in bank. It is necessary:

a) write off the value of treasury stocks at market rate an instant of reacquisition;

b) determine the financial result from resale of treasury stocks.

Operation 6. There is cancellation the rest of treasury stocks which in previous reporting period were reacquired. The nominal price of stock is 175 rubles each:

a) write off the value of treasury stocks at market rate an instant of reacquisition;

b) determine the financial result from cancellation of treasury stocks.

Operation 7. There is the charge-off of other revenues and expenses balance.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.12

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The legal capital consists of 86,500 ordinary stocks which are stockholders of the company. The nominal price of stock is 163 rubles.

2. The raw materials and the fuel are to amounting 3,863,756 rubles.

3. The transportation costs by store-door delivery of inventories are to amounting 492,165 rubles.

4. Buildings and construction, machinery and equipment are to amounting 22,296,016 rubles.

5. The depreciation of buildings and construction, machinery and equipment are to amounting 6,233,640 rubles.

6. The reserve for probable losses of enterprise to economical activity is to amounting 384,516 rubles.

7. The cash at current account in bank is to amounting 1,863,395 rubles.

8. The sum of retained earnings of the past years amounted 4,252,170 rubles at the beginning of the period.

9. The long-term liabilities for lease payment is to amounting 3,439,128 rubles.

10. The reserves against impairment of inventories are to amounting 106,378 rubles.

The second accounting procedure.

Operation 1. The increase in reserved capital at the cost decrease in undistributed profit is to amounting 68,930 rubles.

Operation 2. The paying off of leasing payments are 535,000 rubles. Money charged off the current account in bank.

Operation 3. The acceptance of suppliers bills for raw materials:

a) the value at purchase prices without value added tax is to amounting 2,653,918 rubles;

b) the transport services of suppliers included in bills to acquirer (value added tax free) is to amounting 31,107 rubles;

c) the value added tax is by rate 20%; the charging base of value added tax is the value at purchase prices plus the transport services (calculate the sum).

Operation 4. The arrival of materials is from suppliers according to accepted bills:

a) the value at accounting prices of a Joint Stock Company is to amounting 2,389,793 rubles;

b) the value at purchase prices is to amounting 2,473,489 rubles.

Operation 5. There is clearance of suppliers for the raw materials. Money charged off current account in bank is to amounting 956,481 rubles.

Operation 6. There is the deficiency of raw materials is to amounting 624 rubles which revealed into storehouse.

Operation 7. Determine and put down to the conformable accounts the sums of transportation charges by delivery of raw materials which concerned for its deficiency. Average percentage of transportation charges by delivery of raw materials is 12,738%.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.13

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The materials are to amounting 4,271,815 rubles.

2. The difference between the value of inventories at the purchase prices and accounting prices of Joint Stock Company is 319,958 rubles.

3. The legal capital consists of 40,750 ordinary stocks which are stockholders of the company. The nominal price of stock is 275 rubles.

4. The work in process is to amounting 478,816 rubles.

5. The finished goods at storehouse is to amounting 1,184,520 rubles.

6. The building, the machinery and the equipment are to amounting 8,783,830 rubles.

7. The depreciation of building, machinery and equipment are to amounting 3,636,036 rubles.

8. The current accounts in a bank is to amounting 843,516 rubles.

9. The liabilities for employee compensation is to amounting 639,076 rubles.

10. The liabilities for social insurance are to amounting 284,520 rubles.

11. The tax liabilities is to amounting 116,573 rubles.

The second accounting procedure.

Operation 1. There is expenditure of raw materials, fuel and spare parts for:

a) the manufacture of production are to amounting 2,589,381 rubles;

b) the maintenance of manufacturing shops is to amounting 478,527 rubles.

Operation 2. Average percentage of deviation at value of materials is 7,3%. Determine and put down to the conformable accounts the sums of transportation charges by delivery of inventories and the deviation from theirs of value which concerned for spent materials, fuel and spare parts for:

a) the manufacture of production is ... rubles;

b) the maintenance of manufacturing shops is ... rubles.

Operation 3. The accrual of wages and salaries to:

a) the industrial workers for the manufacturing of finished goods are to amounting 983,965 rubles;

b) the managers and other the personal of manufacturing shops are to amounting 245,696 rubles.

Operation 4. Make the social insurance contributions. The rate is 34% from the sum of wages and salaries accrued of:

a) the industrial workers for the manufacturing of finished goods are to amounting ... rubles;

b) the managers and other the personal of manufacturing shops are to amounting ... rubles.

Operation 5. There is the charging of machinery and equipment depreciation. The value of machinery and equipment is to amounting 3,600,255 rubles. The depreciation rate is 1,306%. The location of machinery and equipment is manufacturing shops.

Operation 6. Charge-off the manufacturing overhead costs on the account of primary manufacturing.

Operation 7. The work in process at the end of the period is 519,136 rubles. Determine the historical (actual) cost of manufactured finished goods.

Make the entry showing the arrival of manufactured finished goods from the manufacturing shops to the warehouse at the historical cost.

Operation 8. The income tax deducted out the wages and the salaries which be destined to the transferring in state budget is to amounting 159,855 rubles.

Operation 9. The wages and the salaries transferred on the personnel account of workers from current account in bank is to amounting 536,829 rubles.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.14

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The value added tax by purchased merchandise is to amounting 238,101 rubles.

2. The merchandise in retail shops to a total value of 1,427,816 rubles.

3. Distribution costs of retail shops is to amounting 312,156 rubles.

4. The banknotes of the National Bank of the Republic of Belarus in the cash office of the enterprise are to amounting 5,342 rubles.

5. The liabilities to the suppliers for the merchandise are to amounting 738,156 rubles.

6. The added tax liabilities are to amounting 238,146 rubles.

7. The cash at current account in bank is to amounting 410,238 rubles.

8. The liabilities for employee compensation is to amounting 108,546 rubles.

9. The liabilities for social insurance are to amounting 27,128 rubles.

The second accounting procedure. Count the sum of equity capital at the beginning of the period on the basis of opened accounts information. Show it's at the following accounts:

1. Trading profit of accounting year is to amounting 105,414 rubles.
2. The rest sum of equity capital is legal capital (calculate the sum).

The third accounting procedure. Make the entries showing the following business transactions:

Operation 1. The accrual of wages and salaries to retail trade workers are to amounting 154,812 rubles.

Operation 2. Make the social insurance contributions. The rate is 34% from the sum of wages and salaries accrued to retail trade workers.

Operation 3. The income tax deducted out the wages and the salaries which be destined to the transferring in state budget is to amounting 20,125 rubles.

Operation 4. The wages and the salaries transferred on the personnel account of workers from current account in bank is to amounting 107,513 rubles.

Operation 5. The receipt of merchandise from suppliers:

a) the value of merchandise at purchase prices (value added tax free) is to amounting 2,739,536 rubles;

b) the value added tax on purchase prices of merchandise is 20% (calculate the sum).

Operation 6. The retail sale of merchandise:

a) the cost price of sold merchandise is 3,236,415 rubles;

b) the revenue of sales merchandise at cash prices (including value added tax) is 4,729,619 rubles;

c) there is increase in value added tax payable; calculate the sum by rate 20%.

Operation 7. Write down on the suitable account the retailing costs of the accounting period are to amounting 473,832 rubles.

Operation 8. The calculation of trading profit according to the data presented in the account 90 "Operating activities revenues and expenses".

Operation 9. The revenue of retail shops was passed out of cashbox at a bank which was included on the current account of the Joint Stock Company to amounting 4,696,813 rubles.

The fourth accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.15

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The building, the machinery and the equipment are to amounting 7,838,308 rubles.
2. The depreciation of building, machinery and equipment are to amounting 2,445,552 rubles.
3. The work in process of:
 - a) primary manufacturing is to amounting 948,343 rubles;
 - b) auxiliary manufactures is to amounting 294,834 rubles.
4. The tax liabilities is to amounting 543,270 rubles.
5. The materials, fuel and spare parts are to amounting 2,718,153 rubles.
6. The current accounts in a bank is to amounting 1,084,352 rubles.
7. The finished goods at storehouse is to amounting 352,732 rubles.
8. The value added tax by purchased merchandise is to amounting 108,341 rubles.

The second accounting procedure. Count the sum of equity capital at the beginning of the period on the basis of opened accounts information. Show its an the following accounts:

1. The dividend and the interest reserve in case of insufficiency income is to amounting 496,260 rubles.
2. Profit of accounting year at the beginning of the period is to amounting 937,860 rubles.
3. The rest sum of equity capital is legal capital (calculate the sum).

The third accounting procedure.

Operation 1. There is expenditure of materials, fuel and spare parts:

- a) for the manufacture of production are to amounting 1,089,381 rubles;
- b) with the auxiliary manufactures to a total value 353,105 rubles;
- c) for the maintenance of manufacturing shops is to amounting 478,527 rubles.

Operation 2. Charge off the auxiliary manufactures costs on the account of manufacturing overhead costs (calculate the sum).

Operation 3. Charge off the manufacturing overhead costs on the account of primary manufacturing (calculate the sum).

Operation 4. The work in process primary manufacturing at the end of the period is 1,064,519 rubles. Determine the historical (actual) cost of manufactured finished goods.

Make the entry showing the arrival of manufactured finished goods from the manufacturing shops is to the warehouse at the historical cost.

Operation 5. There is the offsetting of entrance value added tax which be destined to the deduction according to the legislation of the Republic of Belarus is 99,583 rubles.

Operation 6. There is the accrual of profits tax. The tax basis is 937,860 rubles. The rate of profits tax is 18% of the tax basis. The profits tax accrued during the previous months of tax period is 83,307 rubles.

Operation 7. The money charged off current account in bank for tax payments are 417,319 rubles.

Operation 8. The items of plant assets wrote off due to hundred per cent depreciation. Accumulated depreciation of plant assets is to amounting 639,520 rubles.

The fourth accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.16

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The work in process is to amounting 4,512,739 rubles.
2. The finished goods at storehouse are to amounting 123,714 rubles.
3. The legal capital consists of 194,890 ordinary stocks which are stockholders of the company. The nominal price of stock is 57 rubles.
4. The building, the machinery and the equipment are to amounting 14,138,548 rubles.
5. The depreciation of building, machinery and equipment are to amounting 6,941,112 rubles.
6. The current accounts in a bank is to amounting 843,528 rubles.
7. The liabilities for employee compensation is to amounting 318,128 rubles.
8. The liabilities for social insurance are to amounting 284,513 rubles.
9. The tax liabilities is to amounting 126,315 rubles.

10. Net income of accounting year is 839,731 rubles.

The second accounting procedure.

Operation 1. The accrual of wages and salaries to:

- a) the industrial workers for the manufacturing of finished goods are to amounting 1,363,906 rubles;
- b) the managers and other the personal of manufacturing shops are to amounting 325,473 rubles;
- c) the managers and the other administration personal of Joint Stock Company are to amounting 242,638 rubles.

Operation 2. Make the social insurance contributions. The rate is 34% from the sum of wages and accrued salaries to:

- a) the industrial workers for the manufacturing of finished goods are to amounting ... rubles;
- b) the managers and the other personal of manufacturing shops are to amounting ... rubles;
- c) the managers and the other administration personal of Joint Stock Company are to amounting ... rubles.

Operation 3. The income tax deducted out the wages and the salaries which be destined to the transferring in state budget is to amounting 73,854 rubles.

Operation 4. The wages and the salaries transferred on the personnel account of workers from current account in bank is to amounting 436,573 rubles.

Operation 5. Charge-off the manufacturing overhead costs on the account of primary manufacturing.

Operation 6. Charge-off of the factory overhead cost on the period expenses.

Operation 7. The work in process at the end of the period is 936,519 rubles. Determine the historical (actual) cost of manufactured finished goods.

Make the entry showing the arrival of manufactured finished goods from the manufacturing shops is to the warehouse at the historical cost.

Operation 8. There is the charge-off of expenses based on account 90 "Operating activities revenues and expenses".

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened account information.

Situation 12.17

The first accounting procedure. Open the schemes of necessary accounts. At the beginning of the period an enterprise has the following assets, liabilities and capital:

1. The building, the machinery and the equipment are to amounting 33,584,013 rubles.
2. The depreciation of building, machinery and equipment are to amounting 11,222,599 rubles.
3. The non-installed equipment is to amounting 5,274,512 rubles.
4. The construction in progress is to amounting 1,366,964 rubles.
5. The value added tax by purchased equipment is to amounting 258,151 rubles.
6. The Belarusian rubles at current account in bank are to amounting 531,110 rubles.
7. The euro of European Union at currency account in bank is to amounting €17,100. Exchange rate is 2.840 of Belarusian rubles for €1.
8. The liabilities to the suppliers for the equipment are to amounting 530,370 rubles.
9. The tax liabilities is to amounting 23,549 rubles.
10. The legal capital consists of 193,600 ordinary stocks which are stockholders of the company. The nominal price of stock is 145 rubles.
11. The share premium of a Joint Stock Company is to amounting 1,405,172 rubles.

The second accounting procedure. Make the entries showing the following business transactions:

Operation 1. The purchasing of equipment which does require assemblage from the foreign supplier:

- a) the value contract of equipment without value added tax is to amounting €373,600; the exchange rate was in day recognition of payables 2.843 Belarusian rubles for €1;
- b) the customs duty on purchased equipment is 15% (calculate the sum);
- c) the value added tax is 20% (calculate the sum); the charging base of added tax is contract value of equipment plus customs duty.

Operation 2. The transfer of the equipment for installation is to amounting 7,973,365 rubles.

Operation 3. The putting plans into operation plant assets into operation at acquisition cost are to amounting 8,126,343 rubles.

Operation 4. The legal capital of Joint Stock Company was decided increase for the account of supplement issue of ordinary stocks. The quantity of issued ordinary stocks is 18,000 pieces. The nominal price of stock is 127 rubles each. The ordinary stocks were sold at 143 rubles each. Show into accounts system:

- a) the increase amount of legal capital of company;
- b) the amount of share premium of company.

Operation 5. The cash receipts are to on account paving off debts for stocks:

a) the Belarusian rubles on current account in bank of Joint Stock Company are to amounting 1,348,636 rubles;

b) the euro of European Union on foreign exchange account in bank is to amounting €17,116; the exchange rate is 2.861 of Belarusian rubles for 1€.

Operation 6. There is the theft of equipment is to amounting 231,050 rubles which revealed into storehouse.

The third accounting procedure.

Action 1. Make posting of all entries in account schemes.

Action 2. Count up the footings and the rests of the synthetical accounts. Note results of computation in account schemes.

Action 3. Make the footing-rest roll on the basis of opened accounts information.

Glossary for practice studies

A

Accordance of inventory-money accounting date to actual balances of property (ə'kɔ:dəns ɒv 'inventri-'mani ə'kauntɪŋ 'deɪtə tu: 'æktʃuəl 'bælənsɪz ɒv 'prɒpəti) — адпаведнасць даных інвентарна-грашовага ўліку фактычным астаткам маёмасці.

According to accounting policy of organization (ə'kɔ:diŋ tu ə'kauntɪŋ 'pɒlisi ɒv ɔ:'gənəi'zeɪʃən) — адпаведна ўліковай палітыцы арганізацыі.

According to legislation of State (ə'kɔ:diŋ tə 'ledʒɪsleɪʃən ɒv Steɪt) — адпаведна (згодна) заканадаўству дзяржавы.

According to the analytical accounting (ə'kɔ:diŋ tə ðə ˌænə'lɪtɪkəl ə'kauntɪŋ) — адпаведна (згодна) аналітычнаму ўліку.

Account balance at the beginning of the calculation period (ə'kaunt 'bæləns ət ðə bi'gɪniŋ ɒv ðə ˌkælkju'leɪʃən 'pɪəriəd) — сальда рахунку на пачатак разліковага перыяду.

Account balance at the end of the calculation period (ə'kaunt 'bæləns ət ðə end ɒv ðə ˌkælkju'leɪʃən 'pɪəriəd) — сальда рахунку на канец разліковага перыяду.

Account book of business transaction (ə'kaunt buk ɒv 'biznis træn'zækʃəns) — кніга ўліку гаспадарчых аперацый.

Account book of production and materials (ə'kaunt buk ɒv prə'dʌkʃn ənd mə'tɪəriəls) — кніга ўліку прадукцыі і матэрыялаў.

Account of supplier accepted (ə'kaunt ɒv sə'plaɪə ək'septɪd) — акцэптованы рахунак пастаўшчыка.

Account register of financial results (ə'kaunt 'redʒɪsteɪ ɒv faɪ'nænʃəl rɪ'zalts) — ведамасць ўліку фінансавых вынікаў.

Account register of wages (ə'kaunt 'redʒɪsteɪ ɒv weɪdʒɪz) — ведамасць ўліку зароботнай платы.

Accounting of other economic entity's debts (ə'kauntɪŋ ɒv 'ləðə 'i:kə'nɒmɪk 'entɪtɪ's detʃs) — улік даўгоў іншых суб'ектаў гаспадарання.

Accounting drawing documents (ə'kauntɪŋ 'drɔ:ɪŋ 'dɒkjuments) — дакументы ўліковага афармлення.

Accounting of liabilities for employee compensation (ə'kauntɪŋ ɒv ˌlaɪə'bɪlɪtɪz fɔː ˌemplɔɪ'iː ˌkɒmpen'seɪʃən) — улік абавязацельстваў па зароботнай плаце.

Accounting of materials acquisition (ə'kauntɪŋ ɒv mə'tɪəriəls ˌækwi'zɪʃən) — улік набыцця матэрыялаў.

Accounting of property flow of economic entity (ə'kauntɪŋ ɒv 'prɒpəti fləʊ ɒv 'iːkə'nɒmɪk 'entɪti) — улік руху маёмасці суб'екта гаспадарання.

Accounting of reporting period expenses and incomes (ə'kauntɪŋ ɒv rɪ'pɔːtɪŋ 'pɪəriəd ɪks'pensɪz ænd 'ɪnkʌmɪz) — улік расходаў і даходаў справаздачнага перыяду.

Accounting policy determined in the character of base for reappor-tionment of ... (ə'kauntɪŋ pɒ'lisɪ dɪ'tɜːmɪnd ɪn ðə 'kærɪktə ɒv beɪs fə rɪə'pɔːʃənment ɒv ...) — у якасці базы прапарцыянальнага размеркавання ўліковай палітыкай вызначана ...

Accounting policy of organization (ə'kauntɪŋ 'pɒlisɪ ɒv ɔːgənai'zeɪʃən) — уліковая палітыка арганізацыі.

Accounting price (ə'kauntɪŋ praɪs) — уліковая цана.

Accounts for book-keeping of equity (ə'kaunts fə 'buk,kɪ:pɪŋ ɒv 'ekwɪti) — рахункі для ўліку капіталу.

Accounts of unearned incomes and expenses (ə'kaunts ɒv 'ʌn'ɜːnd 'ɪnkʌmɪz ænd ɪks'pensɪz) — рахункі даходаў і расходаў будучых перыядаў.

Accounts payable (ə'kaunts 'peɪəbl) — крэдыторскія запазычанасць.

Accounts receivable (ə'kaunts rɪ'siːvəbl) — рахункі да атрымання.

Accrual basis (ə'kruːəl 'beɪsɪs) — метад налічэнняў.

Accrual basis accounting (ə'kruːəl 'beɪsɪs ə'kauntɪŋ) — улік па метадзе налічэнняў.

Accrual of costs (ə'kruːəl ɒv kɒsts) — налічэнне выдаткаў.

Accrual of rent for ... (ə'kruːəl ɒv rent fə ...) — налічэнне арэнднай платы за ...

Accrual of value added tax (ə'kruːəl ɒv 'væljʊə əːdɪd tæks) — налічэнне падатку на дабаўленую вартасць.

Accrual of wages (ə'kruːəl ɒv 'weɪdʒɪz) — налічэнне здзельнай зароботнай платы.

Accrual of wages and salaries (ə'kruːəl ɒv 'weɪdʒɪz ænd 'sælərɪz) — налічэнне зароботнай платы.

Accrual principle (ə'kru:əl 'prinsəpl) — принцип налічэнняў.

Accruals of taxes and dues which take part in factory overhead costs (ə'kruəl əv 'tæksɪz ænd dju:z wɪtʃ teɪk pɑ:t ɪn 'fæktəri 'əuvə'hed costs) — налічэнні падаткаў і збораў, якія ўключаюцца ў склад агульнагаспадарчых выдаткаў.

Accrued income (ə'kru:d 'ɪnkʌm) — налічаны даход.

Accrued profit (ə'kru:d 'prɒfɪt) — налічаны прыбытак.

Accrued sum of wages and salaries (ə'krud sʌm əv 'weɪdʒɪz ænd 'sæləɪɪz) — налічаная сума зароботнай платы.

Accrued wages and salaries (ə'kru:d weɪdʒɪz ænd 'sæləɪɪz) — налічаная зароботная плата.

Accrued wages and salaries conformable to sub-divisions (ə'kru:d 'weɪdʒɪz ænd 'sæləɪɪz kən'fɔ:məbl tə 'sʌb-dɪvɪʒnz) — налічаная зароботная плата адпаведным структурным падраздзяленням.

Accumulated depreciation (ə'kju:mjuleɪtɪd dɪ,pri:ʃi'eɪʃn) — накопленая (назапашаная) амартазацыя.

Acknowledgement of incomes (ək'nɒlɪdʒmənt əv 'ɪnkʌmɪz) — прызнанне даходаў.

Acquired materials (ə'kwaiəd mə'tɪəriəls) — набытыя матэрыялы.

Acquisition of material valuables (,ækwɪ'zɪʃən əv mə'tɪəriəl 'væljuəblz) — набыццё матэрыяльных каштоўнасцей.

Additional labor costs of manufacturing workers (ə'dɪʃənəl 'leɪbə kɒsts əv ,mænju'fæktʃəriŋ workers) — дадатковая зароботная плата вытворчых рабочых.

Additional wages and salaries (ə'dɪʃənəl weɪdʒɪz ænd 'sæləɪɪz) — дадатковая зароботная плата.

Advance on account of future suppling (əd'vɑ:ns ɒn ə'kaʊnt əv 'fju:tʃə sə'plɪŋ) — аванс у лік будучых паставак.

Advertising expenses ('ædvətaɪzɪŋ ɪks'pensɪz) — расходы на рэкламу.

Allocated long-term loans ('æləukeɪtɪd lɒŋ-tɜ:m ləʊnz) — выдадзеныя доўгатэрміновыя пазыкі.

Allocation of loans to other economic entity (,æləu'keɪʃən əv ləʊnz tu 'lðə 'i:kə'nɒmɪk 'entɪtɪ) — выдача пазык іншым суб'ектам гаспадарання.

Allot the cost of auxiliary manufactures among of ... (ə'lot ðə kɒst ɒv ɔ:g'ziljəri ,mænju'fæktʃəz ə'mlŋ ɒv ...) — размяркуйце выдаткі дапаможных вытворчасцей паміж

Allotment computation cost of auxiliary manufactures (ə'lotmənt ,kɒmpju:'teɪfn kɒst ɒv ɔ:g'ziljəri ,mænju'fæktʃəz) — разлік размеркавання выдаткаў дапаможных вытворчасцей.

Allotment of indirect costs among kinds of production (ə'lotmənt ɒv ,ɪndɪ'rekt kɒsts ə'mlŋ kaɪnds ɒv prə'dʌkʃn) — размеркаванне ўскосных выдаткаў паміж відамі прадукцыі.

Amortized cost of plant assets (ə'mɔ:taɪzd kɒst ɒv plɑ:nt 'æsets) — амартызацыйная вартасць асноўных сродкаў.

Amount of inventory losses (ə'maunt ɒv 'ɪnvəntɪ lu:zɪz) — велічыня натуральнага спаду.

Analytic accounting of costs ('æne'lɪtɪk ə'kauntɪŋ ɒv kɒsts) — аналітычны ўлік выдаткаў.

Analytic accounts of costing objects ('æne'lɪtɪk ə'kaunts ɒv kɒstɪŋ 'ɒbdʒɪkt) — аналітычныя рахункі аб'ектаў калькуляцыі.

Analytical accounting in branches of industry (æne'lɪtɪkəl ə'kauntɪŋ ɪn 'brɑ:ntʃɪz ɒv 'ɪndəstri) — па галінах эканамічнай дзейнасці.

Analytical accounting of primary manufacturing (æne'lɪtɪkəl ə'kauntɪŋ ɒv 'praɪməri ,mænju'fæktʃərɪŋ) — аналітычны ўлік асноўнай вытворчасці.

Annual leaves to workers ('ænjuəl li:vz tə 'wɜ:kəs) — штогадовыя водпускі работнікам.

Arrival is to the warehouse at the historical cost (ə'raɪvəl ɪz tə ðə wə'haʊs ət ðə hɪs'tɒrɪkəl kɒst) — паступленне на склад па фактычным сабекошце.

Arrival of manufactured finished goods is from the manufacturing shops (ə'raɪvəl ɒv ,mænju'fæktʃərd 'fɪnɪʃt gudz ɪz frɒm ðə ,mænju'fæktʃərɪŋ ʃɒps) — паступленне вырабленай гатовай прадукцыі з вытворчых цэхаў.

At accounting prices (ət ə'kauntɪŋ praɪsɪz) — па ўліковых цэнах.

At realizable price (ət 'rɪəlaɪzəbl praɪs) — па цане рэалізацыі.

Auxiliary production (ɔ:g'ziljəri ,prə'dʌkʃən) — дапаможныя вытворчасці.

Average rate of deviation ('ævərɪdʒ reɪt ɒv ,di:vi'eɪʃən) — сярэдні ўзровень адхіленняў.

B

Balance of other revenues and expenses ('bæləns əv ðə 'revɪnjʊz ænd ɪks'pensɪz) — сальда інших доходаў і расходаў.

Basic labor costs of manufacturing workers ('beɪsɪk 'leɪbə kɒsts əv ,mæɪnju'fæktʃərɪŋ workers) — асноўная зароботная плата вытворчых рабочых.

Beginning inventories (bɪ'gɪnɪŋ 'ɪnvəntɪrɪz) — запасы на пачатак перыяду.

Beginning of reporting period (bɪ'gɪnɪŋ əv rɪ'pɔːtɪŋ 'pɪəriəd) — пачатак справаздачнага перыяду.

Beginning rest (bɪ'gɪnɪŋ rest) — пачатковы астатак.

Bill drawn up (bɪl drɔːn ʌp) — прад'яўлены рахунак.

Book of warehouse accounting (bʊk əv 'wɛəhaʊs ə'kaʊntɪŋ) — кніга складскога ўліку.

Branches of industry ('brɑːntʃɪz əv 'ɪndəstri) — галіны эканамічнай дзейнасці.

Building materials ('bɪldɪŋ mə'tɪəriəlz) — будаўнічыя матэрыялы.

Buildings and construction ('bɪldɪŋz ænd kən'strʌkʃən) — будынкі і збудаванні.

Business activity result of enterprise ('bɪznɪs æk'tɪvɪtɪ rɪ'zʌlt əv 'entəpraɪz) — вынік гаспадарчай дзейнасці прадпрыемства.

Business and financial activity ('bɪznɪs ænd faɪ'nænʃəl æk'tɪvɪtɪ) — гаспадарча-фінансавая дзейнасць.

Business transactions at accounting of wages and salaries ('bɪznɪs træn'zækʃn ət ə'kaʊntɪŋ əv 'weɪdʒɪz ænd 'sælərɪz) — гаспадарчыя аперацыі па ўліку зароботнай платы.

Business transactions at accruals of taxes and dues ('bɪznɪs træn'zækʃn ət ə'kruəls əv 'tæksɪz ænd djuːz) — гаспадарчыя аперацыі па налічэннях падаткаў і збораў.

C

Calculating of prime cost of produced finished goods ('kælkjuleɪtɪŋ əv praɪm kɒst əv pre'djuːst 'fɪnɪʃt gudz) — калькуляванне сабекошту выпушчанай гатовай прадукцыі.

Calculation computation (,kælkju'leɪfn ,kɒmpju:'teɪfn) — калькуляційны разлік.

Capital investments ('kæpɪtl ɪn'vestmənts) — капітальныя ўкладанні.

Card of warehouse counting (kɑ:d ɒv 'wɛəhaʊs 'kaʊntɪŋ) — карткі складскога ўліку.

Carrying amount of plant assets ('kæriɪŋ ə'maʊnt ɒv plɑ:nt æsets) — рэшткавая вартасць асноўных сродкаў.

Carrying costs ('kæriɪŋ kɒsts) — выдаткі бягучага перыяду.

Cash receipt from acquirer of production (kæʃ ri'si:t frəm ə'kwaɪə ɒv prə'dʌkʃn) — паступленне грошай ад пакупніка прадукцыі.

Cattle-breeders of pig-farms and other the farm-hands ('kætl-'bri:dəz ɒv pɪg-fɑ:mz ænd 'lðə ðə fɑ:m-hændz) — жывёлаводы свінаферм і іншыя сельскагаспадарчыя працаўнікі.

Charge were meid to distributor power company for supplied electrical energy (tʃɑ:dʒ wɛə meɪd tə dɪs'trɪbjʊtə paʊə 'kʌmpəni fə se'plaid ɪ'lektrɪkəl 'enərdʒi) — зроблены налічэнні энэргазбытавой арганізацыі за пастаўленую электраэнергію.

Charge were meid to motor freight company for transported loads (tʃɑ:dʒ wɛə meɪd tə 'məʊtə freɪt 'kʌmpəni fə trænspɔ:t 'ləʊds) — зроблены налічэнні аўтатранспартнай арганізацыі за перавезеныя грузы.

Charge were meid to other enterprises for rendered services (tʃɑ:dʒ wɛə meɪd tu 'lðə 'entəpraɪzɪz fə 'rɛndərd 'sɜ:vɪs) — зроблены налічэнні іншым арганізацыям за выкананыя работы.

Charge-off of the actual cost of rendered motor transport services (tʃɑ:dʒ ɔ:f ɒv ðə 'æktʃʊəl kɒst ɒv 'rɛndərd 'məʊtə 'trænspɔ:t 'sɜ:vɪsɪz) — спісанне фактычнага сабекошту аказаных аўтамабільным транспартам паслуг.

Charge-off of the auxiliary manufactures costs (tʃɑ:dʒ ɔ:f ɒv ðə ɔ:g'zɪljəri ,mænjʊ'fæktʃəz kɒsts) — спісанне выдаткаў дапаможных вытворчасцей.

Charge-off of the cost of serving manufactures and establishment (tʃɑ:dʒ ɔ:f ɒv ðə kɒst ɒv 'sɜ:vɪŋ ,mænjʊ'fæktʃəz ænd ɪs'tæblɪʃmənt) — спісанне выдаткаў абслуговых вытворчасцей і гаспадарак.

Charge-off of the factory overhead cost (tʃɑ:dʒ ɔ:f ɒv ðə 'fæktəri 'əʊvə'hed kɒsts) — спісанне агульнагаспадарчых выдаткаў.

Charge-off of the indirect cost (tʃɑ:dʒ ɔ:f ɒv ðə ,ɪndɪ'rekt kɒst) — спісанне ўскосных выдаткаў.

Charge-off on increase in other expenses of reporting period (tʃɑ:dʒ ɔ:f ɒn 'ɪnkri:s ɪn 'lðə ɪks'pensɪz ɔv ri'pɔ:tiŋ 'piəriəd) — списання на повелічэнне іншых расходаў справаздачнага перыяду.

Charge-off on the account of primary manufacturing (tʃɑ:dʒ ɔ:f ɒn ðə əkaunt ɔv 'praɪməri ,mænju'fæktʃəriŋ) — списання на рахунак асноўнай вытворчасці.

Charge-off on the account of the operating activities expenses (tʃɑ:dʒ ɔ:f ɒn ðə ə'kaunt ɔv ðə 'ɔpəreitiŋ æk'tivɪtɪz ɪks'pensɪz) — списання на рахунак расходаў па бягучай дзейнасці.

Charge-off on the period expenses (tʃɑ:dʒ ɔ:f ɒn ðə 'piəriəd ɪks'pensɪz) — списання на расходы перыяду.

Charge-off the cost of serving manufactures and establishment (tʃɑ:dʒ ɔ:f ðə kɒst ɔv 'sə:vɪŋ ,mænju'fæktʃəz ænd ɪs'tæblɪʃmənt) — списання выдаткаў абслуговых вытворчасцей і гаспадарак.

Charge-off the manufacturing overhead costs (tʃɑ:dʒ ɔ:f ðə ,mænju'fæktʃəriŋ 'əuvə'hed kɒsts) — списання агульнавытворчых выдаткаў.

Charging extra of depreciation method (tʃɑ:dʒɪn 'ekstre ɔv di,pri:'fi'eɪfn 'meθəd) — метад налічэння амартызацыі.

Charging extra of plant assets depreciation ('tʃɑ:dʒɪn 'ekstre ɔv plɑ:nt æsets di,pri:'fi'eɪfn) — налічэнне амартызацыі асноўных сродкаў.

Charging to other enterprises for received electrical energy and services (tʃɑ:dʒɪn tu 'lðə 'entəpraɪzɪz fə ri'sɪvd ɪ'lektrɪkəl 'enədʒɪ ænd 'sə:vɪsɪz) — налічэнні розным прадпрыемствам за атрыманыя электраэнергію і паслугі.

Classes of activity (klɑ:ɪsɪz ɔv æk'tɪvɪti) — віды дзейнасці.

Collation of accounting entry (kə'leɪfn ɔv ə'kauntiŋ 'entri) — зверка ўліковых запісаў.

Commercial expenses (kə'mɜ:ʃəl ɪks'pensɪz) — камерцыйныя расходы.

Comparison of incomes and expenses (kəm'pærɪsn ɔv 'ɪnkʌmɪz ænd ɪks'pensɪz) — супастаўленне даходаў і расходаў.

Completing articles (kəm'plɪtiŋ 'ɑ:tɪklɪz) — камплектовачныя вырабы.

Composition of financial statements (,kɒmpə'zɪʃən ɔv faɪ'nænsjəl 'steɪtmənts) — складанне фінансавай справаздачнасці.

Composition of reporting period costs (,kɒmpə'zɪʃən ɔv ri'pɔ:tiŋ 'piəriəd kɒsts) — склад выдаткаў справаздачнага перыяду.

Computation of balance at the end of the accounting period (,kɒmpju:'teɪfn əv 'bæləns ət ðə end əv ðə ə'kauntɪŋ 'piəriəd) — визначення сальдо на кінець справоздачного періоду.

Computation of financial results (,kɒmpju:'teɪfn əv fai'nænjəl ri'zʌlts) — визначення фінансових результатів.

Computation of financial results from business activity (,kɒmpju:'teɪfn əv fai'nænjəl ri'zʌlts frəm 'biznis æk'tiviti) — визначення фінансового результату від господарчої діяльності.

Computation of historical prime cost of sold finished goods (,kɒmpju:'teɪfn əv his'tɔ:rikəl praɪm kɒst əv sould 'fɪnɪʃt gudz) — розлік фактичного собівартості реалізованої готової продукції.

Constant making inventory commission ('kɒnstənt 'meɪkɪŋ 'ɪnvəntri kə'mɪʃən) — постійна інвентаризаційна комісія.

Contract prices (kən'trækt 'praɪsɪz) — договірні ціни.

Correcting of errors in accounting documents (kə'rekɪŋ əv 'ə:əs ɪn ə'kauntɪŋ 'dɒkjumənts) — виправлення помилок в улікових документах.

Cost of primary manufacture (kɒst əv praɪməri ,mænju'fæktʃə) — витрати основної виготовлення.

Cost of reporting period (kɒst əv ri'pɔ:tɪŋ 'piəriəd) — витрати справоздачного періоду.

Cost of reporting period acknowledged at accounting (kɒst əv ri'pɔ:tɪŋ 'piəriəd ək'nɒlɪdʒt ət ə'kauntɪŋ) — визнання в уліку витрати справоздачного періоду.

Costing calculation (kɒstɪŋ ,kælkju'leɪʃən) — калькуляційні розліки.

Costing items (kɒstɪŋ 'aɪtəm) — калькуляційні артикули.

Costs of auxiliary production (kɒsts əv ə:g'zɪljəri ,prədʌkʃən) — витрати допоміжних виготовлень.

Costs of serving manufactures and establishments (kɒsts əv 'sɜ:vɪŋ ,mænju'fæktʃɪz ænd ɪs'tæblɪʃmənts) — витрати обслуговування виготовлень і підприємств.

Costs reapportionment of auxiliary manufactures (kɒsts riə'pɔ:ʃənmənt əv ə:g'zɪljəri ,mænju'fæktʃəz) — розподіл витраток допоміжних виготовлень.

Count up debit footing of account (kaunt ʌp 'debit 'futiŋ əv ə'kaunt) — підліччя дебетових оборотів по рахунку.

Current-outlay costs ('kʌrənt-'aʊtleɪ kɒsts) — витрати поточного періоду.

D

Debt for receipted production (det fə ri'si:tɪd prə'dʌkʃn) — доўг за атрыманую прадукцыю.

Decrease in inventory of finished goods (di'kri:s in 'invəntri ɒv fɪnɪʃt gudz) — памяншэнне запасаў гатовай прадукцыі.

Decrease in receivables (di'kri:s in ri'si:vəbls) — памяншэнне дэбіторскай завінавачанасці.

Deferral of payment (di'fə:rl ɒv 'peɪmənt) — адтэрміноўка аплаты.

Deferred charges (di'fərd tʃɑ:dʒɪz) — выдаткі будучых перадаў.

Delivery costs of merchandises (di'livəri kɒsts ɒv ,mæ:tʃəndaɪzɪz) — выдаткі па дастаўцы тавараў.

Depreciable cost of plant assets (di'pri:fiebl kɒst ɒv plɑ:nt 'æsets) — амартызацыйная вартасць асноўных сродкаў.

Depreciation charges (di,pri:fɪ'eɪʃən tʃɑ:dʒɪz) — амартызацыйныя адлічэнні.

Depreciation of plant assets (di,pri:fɪ'eɪʃn ɒv plɑ:nt æsets) — амартызацыя асноўных сродкаў.

Depreciation rate per centegewise of plant assets value (di,pri:fɪ'eɪʃn reɪt pə'sentɪdʒwaɪz ɒv plɑ:nt 'æsets 'vælju:) — норма амартызацыі ў працэнтах ад вартасці асноўных сродкаў.

Depreciation of plant assets were charged (di,pri:fɪ'eɪʃn ɒv plɑ:nt æsets wɛə tʃɑ:dʒt) — налічана амартызацыя асноўных сродкаў.

Derecognition of defaced material valuables (di,rekəg'nɪʃn ɒv di'feɪsd mə'tɪəriəl 'væljuəblz) — спісанне сапсаваных матэрыяльных каштоўнасцей.

Derecognition of plant assets object (di,rekəg'nɪʃn ɒv plɑ:nt æsets 'ɒbdʒɪkt) — спісанне аб'екта асноўных сродкаў.

Destined to the transferring in state budget ('destɪnd tə ðə 'trænsfəriŋ in steɪt 'bʌdʒɪt) — падлягае пералічэнню ў дзяржаўны бюджэт.

Destruction of property in result of natural disaster (dis'trʌkʃən ɒv 'prɒpəti in rɪ'zʌlt ɒv 'nætʃrəl di'zɑ:stə) — знішчэнне маёмасці ў выніку стыхійнага бедства.

Determine the historical (actual) cost of ... (di'tə:min ðə his'tɒrɪkəl ['æktʃuəl] kɒst ɒv ...) — вызначце фактычны сабекошт ...

Deviation of historical cost of acquired materials from value at accounting prices (,di:vi'eifən əv histo:rikəl kɒst əv ə'kwaɪəd mə'tiəriəls frəm 'væljʊə ət ə'kaʊntɪŋ praisiz) — адхіленне фактычнага сабекошту набытых матэрыялаў ад вартасці па ўліковых цэнах.

Deviation of historical cost of produced finished goods from value at accounting prices (,di:vi'eifən əv histo:rikəl kɒst əv prə'dʒu:st 'fɪnɪʃt gudz frəm 'væljʊə ət ə'kaʊntɪŋ praisiz) — адхіленне фактычнага сабекошту вырабленай гатовай прадукцыі ад вартасці па ўліковых цэнах.

Deviation wrote off (,di:vɪ'eɪʃən raʊt ɔ:f) — спісана адхіленне.

Difference between the historical cost of acquired material valuables and theirs value at accounting prices ('dɪfrəns bi'twi:n ðə historikəl kɒst əv ə'kwɔ:d mə'tiəriəl 'væljʊəblz ænd ðeəs 'væljʊ: ət ə'kaʊntɪŋ praisiz) — рознасць паміж фактычным сабекоштам набытых матэрыяльных каштоўнасцей і іх вартасцю па ўліковых цэнах.

Difference between the initial cost and the accumulated depreciation of plant assets ('dɪfrəns bi'twi:n ði i'nɪʃəl kɒst ænd ði ə'kju:mjuleɪtɪd di,prɪ:'fɪ'eɪʃn əv plɑ:nt əsɛts) — рознасць паміж першапачатковай вартасцю і накопленай амапартацыяй асноўных сродкаў.

Difference between the initial cost and the residual value of plant assets ('dɪfrəns bi'twi:n ði i'nɪʃəl kɒst ænd ðə rɪ'zɪdʒʊəl 'væljʊ əv plɑ:nt 'æsɛts) — рознасць паміж першапачатковай і ліквідацыйнай вартасцямі асноўных сродкаў.

Difference between the revenue without value added tax, prime cost of sold production and value added tax ('dɪfrəns bi'twi:n ðə 'revɪnju: wɪðaʊt 'væljʊə æ:dɪd tæks, praɪm kɒst əv səʊld prə'dʌkʃn ænd 'væljʊə æ:dɪd tæks) — рознасць паміж выручкай без падатку на дабаўленую вартасць, сабекоштам рэалізаванай прадукцыі і падаткам на дабаўленую вартасць.

Direct costs (dɪ'rekt kɒsts) — прамыя (простыя) выдаткі.

Discharge of expenses reserves (dɪs'tʃɑ:ʒ əv ɪks'pensɪz rɪ'zɜ:vz) — рэзервы на пакрыццё расходаў.

Distribution costs of production (,dɪstrɪ'bʃjən kɒsts əv prə'dʌkʃən) — выдаткі на збыт прадукцыі.

Dividends payable ('dɪvɪdends 'peɪəbl) — запазычанасць па дывідэндах.

Drivers and other the motor transport workers ('draivəz ænd 'lðə ðə 'moutə 'trænspɔ:t 'wə:kəs) — шафёры і іншыя працаўнікі аўтамабільнага транспарту.

Е

Economic life ('i:kə'nɒmɪk laɪf) — тэрмін карыснай службы.

Electrical energy utilized of the manufacturing shops ('i:lektrɪkəl 'enədʒɪ 'ju:tɪlaɪzd ɒv ðə ,mænjʊ'fæktʃərɪŋ ʃɒps) — скарыстаная вытворчымі цэхамі электраэнергія.

Electricity bill (ɪlek'trɪsɪtɪ bɪl) — выдаткі на электраэнергію.

Electro-transmission ('i:lektrə-trænz'mɪʃn) — электразабеспячэнне.

Entry on the credit of account ('entri ɒn ðə 'kredɪt ɒv ə'kaʊnt) — запіс па крэдыце рахунку.

Entry on the debit of account ('entri ɒn ðə 'deɪtɪt ɒv ə'kaʊnt) — запіс па дэбёце рахунку.

Error correct into accounting ('erə kə'rektɪntə ə'kaʊntɪŋ) — выправіць памылку ва ўліку.

Estimated sum of profit worth product unit ('estɪmeɪtɪd sʌm ɒv 'prɒfɪt wəθ 'prɒdʌkt 'jʊnɪt) — разліковая велічыня прыбытку на адзінку прадукцыі.

Exceeding of other expenses over other revenues (ɪk'si:diŋ ɒv ʌ ðə ɪks'pensɪz 'əʊvə ʌ ðə 'revɪnjʊz) — перавышэнне іншых расходаў над іншымі даходамі.

Exceeding of other revenues over other expenses (ɪk'si:diŋ ɒv ʌ ðə 'revɪnjʊz 'əʊvə ʌ ðə ɪks'pensɪz) — перавышэнне іншых даходаў над іншымі расходамі.

Executed works (,eksi'kju:tɪd wə:ks) — выкананыя работы.

Execution of works (,eksi'kju:ʃən ɒv wə:ks) — выкананне работ.

Expenditure of half-finished materials of own manufacture (ɪks'pendɪtʃə ɒv hɑ:f-'fɪnɪʃt mə'tɪəlz ɒv oun 'mænjʊ'fæktʃə) — расход паўфабрыкатаў уласнай вытворчасці.

Expenses of reporting period (ɪks'pensɪz ɒv rɪ'pɔ:tɪŋ 'pɪərɪəd) — расходы справаздачнага перыяду.

F

Factory overhead costs ('fæktəri 'əuvə'hed kɒsts) — агульнагаспадарчыя выдаткі.

Facts of business life documentation (fækts ɒv 'biznis laif ,dɒkjumen'teɪʃn) — дакументаванне фактаў гаспадарчага жыцця.

Factual calculation ('fæktʃuəl ,kælkju'leɪʃn) — фактычная калькуляцыя.

Factual prime cost of acquisition ('fæktʃuəl praɪm kɒst ɒv ,ækwi'zɪʃn) — фактычны сабекошт набыцця.

Factual value of acquisition ('fæktʃuəl 'vælju ɒv ,ækwi'zɪʃn) — фактычная вартасць набыцця.

Fattening farming (fætɪnɪŋ fɑ:mɪŋ) — адкорм дамашняй жывёлы.

Financial activity expenses (faɪ'nænʃəl æk'tɪvɪti ɪks'pensɪz) — расходы па фінансавай дзейнасці.

Financial leasing (faɪ'nænʃəl 'li:sɪŋ) — фінансавы лізінг.

Fines for breach of contract conditions (faɪnɪz fə breɪtʃ ɒv kən'trækt kən'dɪʃənz) — штрафы за парушэнне ўмоў дагавораў.

First quarter of next year (fə:st 'kwɔ:tə ɒv nekst jə:) — першы квартал наступнага года.

Flow of no monetary physical things (fləu ɒv nəu 'mʌnɪtəri 'fɪzɪkəl θɪŋs) — рух матэрыяльных каштоўнасцей.

Following compound entry ('fɒləuɪŋ 'kɒmpaʊnd 'entri) — наступная складаная праводка.

Following work is to be done ('fɒləuɪŋ wɜ:k ɪs tə bi: dʌn:) — неабходна выканаць наступныя дзеянні.

Forming of financial results of reporting period (fɔ:mɪŋ ɒv faɪ'nænʃəl rɪ'zʌltɪz ɒv rɪ'pɔ:tɪŋ 'pɪəriəd) — фарміраванне фінансавага выніку справаздачнага перыяду.

Forwarding charges ('fɔ:wədiŋ tʃɑ:ʤɪz) — расходы па адпраўцы грузу.

Fuel and energy on technological purpose ('fjuəl ænd 'enədʒi ɒn tek'nɒlədʒɪkəl 'pɜ:pəs) — паліва і энергія на тэхналагічныя мэты.

Fulfillment of works (ful'fɪlmənt ɒv wɜ:ks) — выкананне работ.

Future payments to workers for period of annual leaves ('fju:tʃə peɪmənts tə 'wɜ:kəs fə 'pɪəriəd ɒv 'ænjuəl li:vz) — будучыя выплаты працаўнікам за перыяд штогадовых водпускаяў.

Future receipts of profits ('fju:tʃə ri'si:ts əv 'prɒfɪts) — будучыя паступленні даходаў.

Future reporting periods ('fju:tʃə ri'pɔ:tiŋ 'piəriəds) — будучыя справаздачныя перыяды.

G

General sum of costs on production output ('dʒenərəl sʌm əv kɒsts ɒn prə'dʌkʃən 'aʊtput) — агульная сума выдаткаў на выпуск прадукцыі.

Goods receipt (gudz ri'si:t) — паступленне прадукцыі.

Government grants ('gʌvnmənt grɑ:nts) — дзяржаўная субсідыя.

Gratuitous assistance (grə'tʃuitəs ə'sistəns) — бязвыплатная дапамога.

Gratuitous receipts (grə'tʃuitəs ri'si:ts) — бязвыплатныя паступленні.

H

Historical cost of utilized stores (his'tɒrikəl kɒst əv 'ju:laɪzd 'stɔ:riz) — фактычны сабекошт скарыстаных запасаў.

Historical cost of the pigs overweight (his'tɒrikəl kɒst əv ðə piɡs ,əʊvə'weit) — фактычны сабекошт дабаўлення ў вазе свіней.

Historical prime cost derecognition of sold production (his'tɒ:rikəl praɪm kɒst di'rekəg'nɪʃn əv səʊld prə'dʌkʃən) — спісанне фактычнага сабекошту рэалізаванай прадукцыі.

Historical prime cost of finished goods rests (his'tɒ:rikəl praɪm kɒst əv 'fɪnɪʃt gudz rest) — фактычны сабекошт астаткаў гатовай прадукцыі.

Historical prime cost of produced finished goods in reporting period (his'tɒ:rikəl praɪm kɒst əv pre'dju:st 'fɪnɪʃt gudz ɪn ri'pɔ:tiŋ 'piəriəd) — фактычны сабекошт выпушчанай у справаздачным перыядзе гатовай прадукцыі.

Historical prime cost of sold finished goods (his'tɒ:rikəl praɪm kɒst əv səʊld 'fɪnɪʃt gudz) — фактычны сабекошт прададзенай прадукцыі.

I

In next reporting year (in nekst ri'pɔ:tiŋ jə:) — у наступным справаздачным годзе.

In the course of reporting period (in ðə kɔ:s ɒv ri'pɔ:tiŋ 'piəriəd) — на працягу справаздачнага перыяду.

Inclusion mode in prime cost of production (in'klu:zən məud in praim kɔst ɒv prə'dʌkʃən) — спосаб уключэння ў сабекошт прадукцыі.

Incom accrued for the reporting month (inkʌm ə'kru:d fə ðə ri'pɔ:tiŋ mʌnθ) — налічаны даход за справаздачны месяц.

Income tax deducted out the wages and the salaries ('inkəm tæks di'dʌktɪd aʊt ðə 'weɪdʒɪz ænd ðə 'sælərɪz) — утрыманы з зароботнай платы падаходны падатак.

Incomes from lease of property ('inkʌmɪz frəm li:s ɒv 'prɒpəti) — даходы ад здачы маёмасці ў арэнду.

Incomes from usual activity ('inkʌmɪz frəm 'ju:ʒuəl æk'tɪvɪti) — даходы ад звычайнай дзейнасці.

Incomes of reporting period ('inkʌmɪz ɒv ri'pɔ:tiŋ 'piəriəd) — даходы справаздачнага перыяду.

Increase in accounts payable of enterprise (in'kri:s in ə'kaʊnts 'peɪəbl ɒv 'entəpraɪz) — павелічэнне крэдыторскай запазычанасці арганізацыі.

Increase in prime cost of products, works and services (in'kri:s in praim kɔst ɒv prə'dʌkts, wɜ:kz ænd 'sɜ:vɪsɪz) — павелічэнне сабекошту прадукцыі, работ і паслуг.

Increase in profit of reporting period (in'kri:s in 'prɒfɪt ɒv ri'pɔ:tiŋ 'piəriəd) — павелічэнне прыбытку справаздачнага перыяду.

Increase in receivables of acquirers (in'kri:s in ri'si:vəbls ɒv ə'kwəɪərs) — павелічэнне дэбіторскай завінавачанасці пакупнікоў.

Increase in value of pigs on fattening ('in'kri:s in 'vælju ɒv pɪɡs ɒn 'fætɪnɪŋ) — павелічэнне вартасці свіней на адкорме.

Indirect costs (,ɪndɪ'rekt kɔsts) — ускосныя выдаткі.

Industrial workers (in'dʌstriəl 'wɜ:kəs) — вытворчыя рабочыя.

Inventories of finished goods and merchandise ('ɪnvəntɪrɪz ɒv 'fɪnɪʃt gudz ænd 'mɜ:tʃəndaɪz) — запасы гатовай прадукцыі і тавараў.

Inventory losses ('ɪnvəntɪ lu:zɪz) — натуральны спад.

Investment activity expenses (in'vestmənt æk'tiviti iks'pensiz) — расходы на інвестиційнай діяльності.

Item of calculation ('aitem əv ,kælkju'leɪʃn) — артыкул калькуляцыі.

Item of costing ('aitem əv kɒstɪŋ) — артыкул калькуляцыі.

L

Labor costs ('leɪbə kɒsts) — выдаткі на аплату працы.

Lessor's bill on sum of rent (le'sɔ:'s bil ɒn sʌm əv rent) — рахунак арэндадаўцы на суму арэнднай платы.

Liabilities for employee compensation (,laɪə'bilitiz fə ,emplɔɪ'i: ,kɒmpen'seɪʃən) — абавязацельствы па зароботнай плаце.

Liabilities for paying of taxes (,laɪə'bilitiz fə 'peɪɪŋ əv tæksɪz) — абавязацельствы па пагашэнні падаткаў.

Liability to budget on income tax (,laɪə'biliti tə 'bʌdʒɪt ɒn 'ɪnkəm tæks) — абавязацельства перад бюджэтам па падаходным падатку.

Losses from operating activity ('lɒsɪz frəm 'ɒpəreɪtɪŋ æk'tiviti) — страты ад цякучай діяльності.

M

Maintenance and operation costs of mashinery and equipment ('meɪntənəns ænd ,ɒpə'reɪʃən kɒsts əv mə'ʃɪ:nəri ænd i'kwɪpmənt) — выдаткі на ўтрыманне і эксплуатацыю машын і абсталявання.

Maintenance and warranty repair expenses ('meɪntənəns ænd 'wɒrənti rɪ'pəɪ iks'pensiz) — расходы на абслугоўванне і гарантыйны рамонт.

Make the entries showing charge-off of ... (meɪk ðə 'entri:z ʃəʊɪŋ tʃɑ:ʒ əf əv ...) — складзіце праводкі, якія адлюстроўваюць спісанне

Making of reserve for payment of annual leaves to workers ('meɪkɪŋ əv rɪ'zə:v fə 'peɪmənt əv 'ænjuəl li:vz tə 'wɜ:kəs) — стварэнне рэзерву на аплату штогадовых водпусак працаўнікам.

Management expenses ('mænɪdʒmənt iks'pensiz) — кіраўніцкія расходы.

Management of supplier ('mænidʒmənt əv sə'plaie) — адміністрацыя пастаўшчыка.

Management of the Joint Stock Company (mænidʒmənt əv ðə dʒɔɪnt stɒk 'kʌmpəni) — адміністрацыя адкрытага акцыянернага таварыства.

Manager of storehouse of manufactured finished articles ('mænidʒə əv 'stɔːhaʊs əv ,mænju'fæktʃəd 'fɪnɪʃt 'ɑːtɪklɪz) — загадчык склада гатовай прадукцыі.

Managers and other the administration personal ('mænidʒəz ænd 'lðə ðə əd,mɪnɪs'treɪʃn 'pɜːsnəl) — менеджары і іншы персанал адміністрацыі.

Managers and other the personal of manufacturing shops ('mænidʒəz ænd 'lðə ðə 'pɜːsnəl əv ,mænju'fæktʃərɪŋ ʃɒps) — менеджары і іншы персанал вытворчых цэхаў.

Manufactured finished goods (,mænju'fæktʃəd 'fɪnɪʃt gudz) — вырабленая прадукцыя прамысловасці.

Manufacturing and selling costs of production (,mænju'fæktʃərɪŋ ænd 'sɛlɪŋ kɒsts əv prə'dʌkʃn) — выдаткі на вытворчасць і рэалізацыю прадукцыі.

Manufacturing of finished goods (,mænju'fæktʃərɪŋ əv 'fɪnɪʃt gudz) — выраб гатовай прадукцыі.

Manufacturing overhead costs (,mænju'fæktʃərɪŋ 'əʊvə'hed kɒsts) — агульнавытворчыя выдаткі.

Manufacturing prime cost of made production (,mænju'fæktʃərɪŋ praɪm kɒst əv meɪd prə'dʌkʃn) — вытворчы сабекошт вырабленай прадукцыі.

Market prices ('mɑːkɪt 'praɪsɪz) — рыначныя цэны.

Market value ('mɑːkɪt 'væljuː) — рыначная вартасць.

Materials inventories (mə'tɪəriəls 'ɪnvəntɪrɪz) — запасы матэрыялаў.

Materials were utilized for the manufacture of production (mə'tɪəriəls wɛə 'juːtɪlaɪzd fə ðə ,mænju'fæktʃə əv prə'dʌkʃn) — скарыстаны матэрыялы на выпуск прадукцыі.

Monthly sum of depreciation ('mʌnθli sʌm əv dɪ,priːʃi'eɪʃn) — месячная сума амартызацыі.

More than in a year (mɔː ðæn ɪn ə jɜː) — больш чым праз год.

N

Natural disaster ('nætʃrəl di'zɑ:stə) — стихійнае бедства.

Natural resources ('nætʃərl ri'sɔ:səs) — прыродныя рэсурсы.

Next quarter (nekst 'kwɔ:tə) — наступны квартал.

Next reporting month (nekst ri'pɔ:tiŋ mʌnθ) — наступны справаздачны месяц.

Next reporting period (nekst ri'pɔ:tiŋ 'piəriəd) — наступны справаздачны перыяд.

Nomenclature of costing items (nəu'menkklətʃə ɒv kɒstiŋ 'aitem) — наменклатура калькуляцыйных артыкулаў.

O

Object of costing ('ɒbdʒikt ɒv kɒstiŋ) — аб'ект калькуляцыі.

On account (ɒn ə'kaunt) — на (па) рахунку, у лік.

On credit of account (ɒn 'kredit ɒv ə'kaunt) — на крэдыце рахунку.

On debit of account (ɒn 'debit ɒv ə'kaunt) — на дэбёце рахунку.

On one and the same of sum (ɒn wʌn ænd ðə seim ɒv sʌm) — на адну і тую ж суму.

One and the same (wʌn ænd ðə seim) — адзін і той жа.

Operating activity of enterprise ('ɒpəreitiŋ æk'tiviti ɒv 'entəpraiz) — цягучая дзейнасць прадпрыемства.

Order on the accounting policy of organization ('ɔdə ɒn ðə ə'kauntiŋ 'pɒlisi ɒv ɔ:gənaɪ'zeɪʃən) — загад аб уліковай палітыцы арганізацыі.

Other costs ('ʌðə kɒsts) — іншыя выдаткі.

Other manufacturing cost ('ʌðə ˌmænju'fæktʃəriŋ kɒst) — іншыя вытворчыя выдаткі.

Output of production ('aʊtput ɒv prə'dʌkʃən) — выпуск прадукцыі.

Output of production in the course of the month ('aʊtput ɒv prə'dʌkʃən in ðə kɔ:s ɒv ðə mʌnθ) — выпуск прадукцыі на працягу месяца.

Overweight pigs on fattening (ˌoʊvə'weit piɡs ɒn 'fætniŋ) — дабаўленне ў вазе свіней на адкорме.

Own means of enterprise owners (əʊn mi:ns əv 'entəpraiz 'əʊnəs) — власныя спродкі ўладальнікаў прадпрыемства.

Ownership capital ('əʊnəʃɪp 'kæpɪtl) — власны капітал.

P

Part of long-term liabilities which must be paid off in the course of 12 months after reporting date (pɑ:t əv lɒŋ-tə:m 'laɪə'bɪlɪtiz wɪtʃ mʌst bi: peɪd əf ɪn ðə kɔ:s əv twelw mʌnθs 'ɑ:ftə rɪ'pɔ:tɪŋ deɪt) — частка доўгатэрміновых абавязацельстваў, якая павінна быць пагашана на працягу 12 месяцаў пасля справаздачнай даты.

Past costs (pɑ:st kɒsts) — выдаткі мінулых перыядаў.

Paying off liability ('peɪɪŋ əf 'laɪə'bɪlɪti) — пагашэнне абавязацельства.

Paying off of debts by receipted advance ('peɪɪŋ əf əv detʃ baɪ rɪ'si:tɪd əd'vɑ:ns) — пагашэнне запазычанасці па атрыманым авансе.

Paying off receipted bank credits ('peɪɪŋ əf rɪ'si:tɪd bæŋk 'kredɪts) — пагашэнне атрыманых банкаўскіх крэдытаў.

Payable in budget ('peɪəbl ɪn 'bʌdʒɪt) — падлеглы выплаце ў бюджэт.

Payable tax reflected ('peɪəbl tæks rɪ'flekɪd) — адлюстраваны падлеглы аплаце падатак.

Payable to supplier sum ('peɪəbl tə sə'plaɪə sʌm) — падлеглая аплаце пастаўшчыку сума.

Payment of annual leaves to workers ('peɪmənt əv 'ænjʊəl li:vz tə 'wɜ:kəs) — аплата штогадовых водпусकाў работнікам.

Payment of dividends ('peɪmənt əv 'dɪvɪdends) — выплата дывідэндаў.

Payment of equipment ('peɪmənt əv i'kwɪpmənt) — аплата абсталявання.

Payment of labor ('peɪmənt əv 'leɪbə) — аплата працы.

Payment of money means ('peɪmənt əv 'mʌni mi:ns) — выплата грашовых сродкаў.

Payment of wages and salaries ('peɪmənt əv weɪdʒɪz ænd 'sælərɪz) — выплата заробтнай платы.

Payment received on current account in bank from ... ('peɪmənt rɪ'si:vɪd ɒn 'kʌrənt ə'kaʊnt ɪn bæŋk frəm ...) — паступіў плацеж на разліковы рахунак ад ...

Payments for ... ('peimənts fə ...) — плацяжы за

Payments for income tax ('peimənts fɔ: 'ɪŋkʌm tæks) — плацяжы па падатку на прыбытак.

Pecuniary responsibility (pi'kju:njəri rɪs,pɒnsə'biliti) — матэрыяльная адказнасць.

Percentagewise (pə'sentɪdʒwaɪz) — у працэнтных адносінах.

Period expenses ('piəriəd ɪks'pensɪz) — расходы перыяду.

Planned calculation (plænd ,kælkju'leɪʃn) — планавая калькуляцыя.

Planned prime cost (plænd praɪm kɒst) — планавы сабекошт.

Postponed money receipts for supplied finished goods and merchandise, executed works and rendered service (pəʊst'pəʊnd 'mʌni ri'si:ts fə se'plaid 'fɪnɪʃt gudz ænd 'mɔ:tʃəndaɪz, ,ɛksɪ'kju:tɪd wɜ:ks ænd 'rɛndəd 'sɜ:vɪs) — адкладзеныя грашовыя паступленні за пастаўленую прадукцыю і тавары, выкананыя работы і аказаныя паслугі.

Preparation and mastering of new production and technological processes (,prəpə'reɪʃən ænd 'mɑ:stərɪŋ ɒv nju: prə'dʌkʃən ænd tek'nɒlədʒɪkəl 'prəʊsesɪz) — падрыхтоўка і асвойванне новай прадукцыі і тэхналагічных працэсаў.

Primary manufacturing ('praɪməri ,mænju'fæktʃərɪŋ) — асноўная вытворчасць.

Prime cost of production, executed works and rendered service (praɪm kɒst ɒv prə'dʌkʃən, ,ɛksɪ'kju:tɪd wɜ:ks ænd 'rɛndəd 'sɜ:vɪsɪz) — сабекошт прадукцыі, выкананых работ і аказаных паслуг.

Process of production ('prəʊses ɒv prə'dʌkʃən) — вытворчы працэс, працэс вытворчасці.

Produced finished goods (prə'dju:st 'fɪnɪʃt gudz) — вырабленая гатовая прадукцыя.

Produced finished goods were debited on historical prime cost (prə'dju:st 'fɪnɪʃt gudz wə ɪ'debɪtɪd ɒn hɪ'stɔ:rikəl praɪm kɒst) — апырходавана па фактычным сабекошце выпушчаная гатовая прадукцыя.

Production method of depreciation charging extra (prə'dʌkʃən 'meθəd ɒv dɪ,prɪ'fɪʃn tʃɑ:dʒɪn 'ɛkstrə) — вытворчы метад налічэння амартызацыі.

Production of finished goods (prə'dʌkʃən ɒv 'fɪnɪʃt gudz) — выраб гатовай прадукцыі.

Profit from operating activity ('prɒfɪt frəm 'ɒpəreɪtɪŋ æk'tɪvɪti) — прыбытак ад цякучай дзейнасці.

Profit of enterprise from production sale ('prɒfɪt ɒv 'entəpraɪz frəm prə'dʌkʃn seɪl) — прыбытак прадпрыемства ад рэалізацыі прадукцыі.

Profit taxes ('prɒfɪt 'tæksɪz) — падаткі на прыбытак.

Profitability of production ('prɒfɪtəbɪlɪti ɒv prə'dʌkʃn) — рэнтабельнасць прадукцыі.

Purchase of materials and merchandise ('pɜ:tʃəs ɒv mə'tɪəriəlz ænd 'mə:tʃəndaɪz) — закупка матэрыялаў і тавараў.

Purchased semi-manufactured goods ('pɜ:tʃəsd 'semi-,mænju'fæktʃəd gudz) — пакупныя паўфабрыкаты.

Purchased value of materials ('pɜ:tʃəsd 'væljuə ɒv mə'tɪəriəls) — пакупная вартасць матэрыялаў.

Q

Quantitative receipt-household accounting ('kwɒntɪtətɪv ri'si:t-'haʊshəʊld ə'kaʊntɪŋ) — колькасны приходна-расходны ўлік.

R

Rate of social insurance assignments (reɪt ɒf 'səʊəl ɪn'ʃʊərəns ə'saɪnmənt) — стаўка адлічэнняў на сацыяльнае страхаванне.

Rate of value added tax (reɪt ɒf 'væljuə ə'dɪd tæks) — стаўка падатку на дабаўленую вартасць.

Raw stuff, materials and fuel used on technological demand (rɔ: stʌf, mə'tɪəriəls ænd 'fjuəl ju:st ɒn tek'nɒlədʒɪkəl dɪ'mɑ:nd) — скарыстаныя на тэхналагічныя патрэбы сыравіна, матэрыялы і паліва.

Real received materials debited ('riəl ri'si:vɪd mə'tɪəriəls 'debitɪd) — апрыходаваны фактычна паступіўшыя матэрыялы.

Realizable price of produce and services ('riəlaɪzəbl praɪs ɒf 'prɒdʒʊs ænd 'sɜ:vɪsɪz) — цана рэалізацыі прадукцыі і паслуг.

Receipt into storehouse of manufactured finished articles (ri'si:t intə 'stəhaus əv ,mænju'fæktʃəd 'finiʃt 'ɑ:tɪklɪz) — паступленне на склад готовых вырабаў.

Receipt of bank credit (ri'si:t əv bæŋk 'kredit) — атрыманне банкаўскага крэдыту.

Receipt of goods from supplier (ri'si:t əv gudz frəm sə'plaie) — паступленне тавараў ад пастаўшчыка.

Receipt of money means (ri'si:t əv 'mani mi:ns) — паступленне грашовых сродкаў.

Receipt of payments for shipped finished goods (ri'si:t əv 'peimənts fə ʃɪpt 'finiʃt gudz) — паступленне плацяжоў за адгружаную прадукцыю.

Receivables (ri'si:vəbls) — дэбіторская завінавачанасць.

Receivables derecognition (ri'si:vəbls di'rekəg'nɪʃn) — спісанне дэбіторскай завінавачанасці.

Receivables of acquirers and clients (ri'si:vəbls əv ə'kwaires ænd 'klaɪənts) — дэбіторская завінавачанасць пакупнікоў і кліентаў.

Receivables paving off (ri'si:vəbls peɪvɪŋ ɔ:f) — пагашэнне дэбіторскай завінавачанасці.

Reflection of historical prime cost of sold production at accounts system (ri'flekʃən əv his'tɔ:rikel praɪm kɒst əv sould prə'dʌkʃn ət ə'kaʊnts 'sɪstɪm) — адлюстраванне ў сістэме рахункаў сабекошту рэалізаванай прадукцыі.

Reimbursement waste (,ri:ɪm'bə:sment weɪst) — зваротныя адходы.

Relevant costs ('relɪvənt kɒsts) — выдаткі будучых перыядаў.

Rendered motor transport services ('rendəd 'məʊtə 'trænspɔ:t 'sə:vɪz) — паслугі, аказаныя аўтамабільным транспартам.

Rendered service ('rendəd 'sə:vɪs) — аказаныя паслугі.

Rendering of motor transport ('rendərɪŋ əv 'məʊtə 'trænspɔ:t) — аказанне паслуг аўтамабільным транспартам.

Rendering of services ('rendərɪŋ əv 'sə:vɪz) — аказанне паслуг.

Rent paid for future reporting periods (rent peɪd fə 'fju:tʃə ri'pɔ:tɪŋ 'pɪəriəds) — выплачаная за будучыя справаздачныя перыяды арэндная плата.

Reporting period (ri'pɔ:tɪŋ 'pɪəriəd) — справаздачны перыяд.

Reporting year (ri'pɔ:tɪŋ jə:) — справаздачны год.

Reserve for payment of annual leaves to workers (ri'zə:v fə 'peimənt əv 'ænjʊəl li:vz tə 'wə:kəs) — рэзерв на аплату штогадовых водпускаяў рабочым.

Reserve for warranty repair and maintenance (ri'zə:v fə 'wərənti ri'pəə ænd 'meintənəns) — рэзерв на гарантыйны рамонт і абслугоўванне.

Reserves for discharge planned current expenses (ri'zə:viz fə dis'tʃɑ:dʒ plænt 'klɹənt iks'pensiz) — рэзервы на пакрыццё планавых бягучых расходаў.

Residual value of plant assets (ri'zidʒʊəl 'væljʊ əv plɑ:nt 'æsets) — ліквідацыйная вартасць асноўных сродкаў.

Rest at the beginning (end) of the month (rest ət ðə bi'giniŋ [end] əv ðə mʌnθ) — астатак на пачатак (канец) месяца.

Rest at the beginning (end) of the report period (rest ət ðə bi'giniŋ [end] əv ðə ri'pɔ:t 'piəriəd) — астатак на пачатак (канец) справаздачнага перыяду.

Rest of debt (rest əv det) — астатак доўгу.

Result of business activity (ri'zʌlt əv 'biznis æk'tiviti) — вынік гаспадарчай дзейнасці.

Retained profit (ri'teind 'prɒfit) — нескарыстаны прыбытак.

Revaluation of assets (ri,vællu,eifən əv æsets) — пераацэнка актываў.

Revaluation of plant assets (ri,væljʊ'eɪfən əv plɑ:nt æsets) — пераацэнка асноўных сродкаў.

Revalued prices (ri'væljʊd 'praɪsɪz) — узнанаўленчая цана.

Revalued value by minus of wear and tear (ri'væljʊd 'væljʊ baɪ 'maɪnəs əv wɛə ænd tɛə) — пераацэненая вартасць за мінусам зносу.

Revelation of actual balances of non-monetary physical things and cash (,revi'leɪfən əv 'æktʃʊəl 'bælənsɪz əv nən-,mʌnɪtəri 'fɪzɪkəl θɪŋs ænd kæʃ) — выяўленне фактычных астаткаў матэрыяльных каштоўнасцей і грашовай наяўнасці.

Revelation of financial results (,revi'leɪfən əv faɪ'nænʃəl ri'zʌltɪs) — выяўленне фінансавых вынікаў.

Revelation of inventory losses (,revi'leɪfən əv 'ɪnvəntəri 'lu:zɪz) — выяўленне натуральнага спаду.

Revenue from sale of production ('revɪnju: frəm seɪl əv prə'dʌkʃn) — выручка ад рэалізацыі прадукцыі.

Revenue without value added tax ('revɪnju: wi'ðaut 'væljuə æ:did tæks) —
выручка без падатку на дабаўлены кошт.

S

Sale expenses of merchandises (seil iks'pensɪz ɔv 'mæ:tʃəndaɪzɪz) —
расходы на рэалізацыю тавараў.

Sale of finished goods and merchandise (seil ɔv 'fɪnɪʃt gudz ænd
'mæ:tʃəndaɪz) — рэалізацыя прадукцыі і тавараў.

Sale of production, works and services (seil ɔv prə'dʌkʃn, wə:ks ænd
'sə:vɪsɪz) — рэалізацыя прадукцыі, работ і паслуг.

Sale transactions of finished goods, works and services (seil
træn'zækʃəns ɔv 'fɪnɪʃt gudz, wə:ks ænd 'sə:vɪsɪz) — аперацыі рэалізацыі
гатовай прадукцыі, работ і паслуг.

Sales of finished goods to acquirers (seil ɔv 'fɪnɪʃt gudz tu ə'kwəɪərs) —
рэалізацыя гатовай прадукцыі пакупнікам.

Selling expenses (selɪŋ iks'pensɪz) — расходы на рэалізацыю.

Selling expenses of production (selɪŋ iks'pensɪz ɔv prə'dʌkʃən) — рас-
ходы на збыт прадукцыі.

Service of other enterprises ('sə:vɪs ɔv 'lðə 'entəpraɪzɪz) — паслугі
пабочных арганізацый.

Services utilized of the garages ('sə:vɪsɪz 'ju:taɪlaɪzd ɔv ðə 'gæɪrɑ:zɪz) —
скарыстаныя гаражамі паслугі.

Services utilized of the pig-raising farms ('sə:vɪsɪz 'ju:taɪlaɪzd ɔv ðə pɪg-
reɪzɪŋ fɑ:mz) — скарыстаныя свінагадоўчымі фермамі паслугі.

Serving manufactures ('sə:vɪŋ ,mænju'fæktʃəz) — абслуговыя вытвор-
часці.

Serving manufactures and establishments ('sə:vɪŋ ,mænju'fæktʃɪz ænd
ɪs'tæblɪʃmənts) — абслуговыя вытворчасці і гаспадаркі.

Settlings by transactions with suppliers and contractors ('setlɪŋs baɪ
træn'zækʃən wɪð sə'plaɪərs ænd kən'træktəs) — разлікі з пастаўшчыкамі і
падрадчыкамі.

Settlings with acquirers and customers ('setlɪŋs wɪð ə'kwəɪərs ænd
'kʌstəməs) — разлікі з пакупнікамі і заказчыкамі.

Shipped goods (ʃɪp d gudz) — адгужаная прадукцыя.

Shipping of finished goods to acquirers ('ʃɪpɪŋ ɔv 'fɪnɪʃt gudz tu ə'kwəɪərs) — адгужка гатовай прадукцыі пакупнікам.

Social insurance ('səʊʃəl ɪn'ʃʊərəns) — сацыяльнае страхаванне.

Social insurance and maintenance liabilities ('səʊʃəl ɪn'ʃʊərəns ænd 'meɪntənəns ,laɪə'bɪlɪtɪz) — абавязацельствы па сацыяльным страхаванні і забеспячэнні.

Social insurance assignments ('səʊʃəl ɪn'ʃʊərəns ə'saɪnmənt) — адлічэнні на сацыяльнае страхаванне.

Social insurance assignments were meid from the sum of wages and salaries ('səʊʃəl ɪn'ʃʊərəns ə'saɪnmənts wɛə meɪd frəm ðə sʌm ɔv weɪdʒɪz ænd 'sælərɪz) — зроблены адлічэнні ад налічанай зароботнай платы на сацыяльнае страхаванне.

Social insurance contributions from the accrued sum of wages and salaries ('səʊʃəl ɪn'ʃʊərəns ,kɒntrɪ'bju:ʃnz frəm ðə ə'krʊd sʌm ɔv 'weɪdʒɪz ænd 'sælərɪz) — адлічэнні на сацыяльнае страхаванне ад сумы налічанай зароботнай платы.

Sold production (sould prə'dʌkʃn) — рэалізаваная прадукцыя.

Spade-work and mastering costs of production ('speɪd-wɜ:k ænd 'mɑ:stərɪŋ kɒsts ɔv prə'dʌkʃn) — выдаткі на падрыхтоўку і асвойванне вытворчасці.

Spare parts (spɛə pɑ:ts) — запасныя часткі.

Specific weight (spɪ'sɪfɪk weɪt) — удзельная вага.

Standard prime cost ('stændəd praɪm kɒst) — нарматыўны сабекошт.

Storehouse of manufactured finished articles ('stɔ:haʊs ɔv ,mænjʊ'fæktʃəd 'fɪnɪʃt 'ɑ:tɪklɪz) — склад гатовых вырабаў.

Sum of accounts balance (sʌm ɔf ə'kaʊnts 'bæləns) — сума сальда рахункаў.

Sum of accrued reserve (sʌm ɔf ə'krʊ:d rɪ'zɜ:v) — сума налічанага рэзерву.

Sum of cost of auxiliary manufactures (sʌm ɔv kɒst ɔv ɔ:g'zɪljəri ,mænjʊ'fæktʃəz) — сума выдаткаў дапаможных вытворчасцей.

Sum of direct costs (sʌm ɔv dɪ'rekt kɒsts) — сума прамых выдаткаў.

Sum of expenses which in reporting period should to be acknowledged (sʌm ɔv ɪks'pensɪz wɪʃ ɪn rɪ'pɔ:tɪŋ 'pɪərɪəd ʃʊd tə bi: ək'nɒlɪdʒt) — сума расходаў, якую трэба прызнаць у справаздачным перыядзе.

Sum of factory overhead costs acknowledged as expenses of reporting month (sʌm ɒv 'fæktəri 'əuvə'hed costs ək'nɒlɪdʒd əz ɪks'pensɪz ɒv rɪ'pɔ:tɪŋ mʌnθ) — прызнаная расходамі справаздачнага месяца сума агульна-гаспадарчых выдаткаў.

Sum of payments for ... (sʌm ɒf 'peɪmənts fə ...) — сума плацяжоў за ...

Sum of rent without value added tax (sʌm ɒv rent wɪ'ðaʊt 'væljʊə ə:dɪd tæks) — сума арэнднай платы без падатку на дабаўленую вартасць.

Sum of social insurance assignments (sʌm ɒf 'səʊʃəl ɪn'ʃʊərəns ə'saɪn-mənt) — сума адлічэнняў на сацыяльнае страхаванне.

Sum of used reserve (sʌm ɒv ju:st rɪ'zə:v) — сума скарыстанага рэзерву.

Sum of value added tax (sʌm ɒf 'væljʊə ə:dɪd tæks) — сума падатку на дабаўленую вартасць.

Sum of wages and salaries (sʌm ɒv weɪdʒɪz ænd 'sælərɪz) — сума зароботнай платы.

Sums of shortage and waste from spoilage of inventories (sʌms ɒv 'ʃɔ:tɪdʒ ænd weɪst frəm 'spɔɪlɪdʒ ɒv 'ɪnvəntɪrɪz) — сумы недастач і страт ад псавання запасаў.

Supplied goods (se'plaɪd gudz) — пастаўленая прадукцыя.

Supplier account for shipped materials (sə'plaɪə ə'kaʊnt fə ʃɪpɪd mə'tɪəriəls) — рахунак пастаўшчыка за адгружаныя матэрыялы.

Supplier account paid (sə'plaɪə ə'kaʊnt peɪd) — аплачаны рахунак пастаўшчыка.

Supplier and contractors accounts (sə'plaɪə ænd kən'træktəs ə'kaʊnts) — рахункі пастаўшчыкоў і падрадчыкаў.

Supplier of production (sə'plaɪə ɒv prə'dʌkʃn) — пастаўшчык прадукцыі.

T

Taxes and contributions were included in prime cost of production (tæksɪz ænd ,kɒntrɪ'bju:ʃəns wɛə ɪn'klu:ɪd ɪn praɪm kɒst ɒv prə'dʌkʃn) — уключаны ў сабекошт прадукцыі падаткі і зборы.

Taxes and dues payments (tæksɪz ænd dju:s 'peɪmənts) — разлікі па падатках і зборах.

Taxes and takings including in composition of overhead costs (tækses ænd 'teikiŋ in'klu:diŋ in ,kɒmpə'ziʃən ɒv 'əʊvə'hed kɒsts) — податки і збори, якія ўключаюцца ў склад накладных расходаў.

Tax-payer (tæks-'peɪə) — падаткаплацельшчык.

Term of sinking (tə:m ɒv 'siŋkiŋ) — тэрмін пагашэння.

To draw up an account of acquirer (tə drɔ: ʌp ən ə'kaunt ɒv ə'kwaɪə) — прад'явіць рахунак пакупніку.

To pay tax (tə peɪ tæks) — заплаціць падатак.

To sell of acquirers (tə sel ɒv ə'kwaɪəz) — прадаваць пакупнікам.

Transferred from current account in bank ('trænsfərd frəm slərənt ə'kaunt in bæŋk) — пералічана з разліковага рахунку.

Transferring of cash ('trænsfə:riŋ ɒv kæʃ) — пералічэнне грошай.

Transferring of cash at current account in bank of borrower ('trænsfə:riŋ ɒv kæʃ ət 'klərənt ə'kaunt in bæŋk ɒv 'bɒrəʊə) — пералічэнне грошай на разліковы рахунак пазычальніка.

Transport of loads (træns'pɔ:t ɒv ləʊds) — перавозка грузаў.

Transportation cost and deviation at value ('træns'pɔ:teɪʃən kɒst ænd ,di:vi'eɪʃn ət 'vælju) — транспартныя выдаткі і адхіленні вартасці.

Transportation and procurement costs (,træns'pɔ:teɪʃən ænd prə'kjʊəmənt kɒsts) — транспартна-нарыхтоўчыя выдаткі.

Transported loads (træns'pɔ:tɪd ləʊds) — перавезеныя грузы.

U

Uncovered losses (ʌn'klʌvəd 'lɒsɪz) — непакрытыя страты.

Unearned incomes ('ʌ n'ə:nd 'ɪnkʌmɪz) — даходы будучых перыядаў.

Unright book-keeping entry (ʌnrɪt bu:k 'ki:piŋ 'entri) — няправільная бухгалтарская праводка.

Unused reserve (ʌn'ju:st ri'zə:v) — нескрыстаны рэзерв.

Updated prices (ʌp'deɪtɪd 'praɪsɪz) — асучасненыя цэны.

Useful life of plant assets item ('ju:sfʊl laɪf ɒv plɑ:nt 'æsets 'aɪtem) — тэрмін карыснага прымянення аб'екта асноўных сродкаў.

Utilization of raw, materials, fuel and spare parts (ˌjuːtɪlaɪˈzeɪʃn əv rɔː, mə'tɪəriəlz, 'fjuəl ænd spɛə pɑːts) — выкарыстанне сыравіны, матэрыялаў, паліва і запасных частак.

V

Value added tax ('væljʊː æːdɪd tæks) — падатак на дабаўленую вартасць.

Value added tax accrued (væljʊə æːdɪd tæks ə'kruːd) — налічаны падатак на дабаўленую вартасць.

Value added tax on acquired materials (væljʊə æːdɪd tæks ɒn ə'kwaiəd mə'tɪəriəlz) — падатак на дабаўленую вартасць па набытых матэрыялах.

Value added tax on value received electrical energy and services ('væljʊː 'ædɪd tæks ɒn 'væljʊː rɪ'sɪvd i'lektrɪkəl 'enədʒi ænd 'sɜːvɪsɪz) — падатак на дабаўленую вартасць па атрыманых электраэнергіі і паслугах.

Value added tax transfered to budget ('væljʊə 'æːdɪd tæks træn'sfɜːt tə 'bʌdʒɪt) — пералічаны ў бюджэт падатак на дабаўленую вартасць.

Value allocation of plant assets ('væljʊː ˌælə'keɪʃn əv plɑːnt 'æsets) — размеркаванне вартасці асноўных сродкаў.

Value of accounting object calculating ('væljʊː əv ə'kauntɪŋ 'ɔbdʒɪkt 'kælkjuleɪtɪn) — калькуляванне вартасці аб'ектаў уліку.

Value of finished goods at realizable price ('væljʊː əv 'fɪnɪʃt gudz ət 'rɪəlaɪzəbl praɪs) — вартасць гатовай прадукцыі па цане рэалізацыі.

Value of merchandises at purchase prices ('væljʊː əv ˌmɜːtʃəndaɪzɪz ət 'pɜːtʃəs praɪsɪz) — вартасць тавараў па цэнах пакупкі.

Value of merchandises at realizable prices ('væljʊː əv ˌmɜːtʃəndaɪzɪz ət 'rɪəlaɪzəbl praɪsɪz) — вартасць тавараў па цэнах рэалізацыі.

Value of plant assets ('væljʊː əv plɑːnt 'æsets) — вартасць асноўных сродкаў.

Value of produced finished goods ('væljʊː əv prɛ'dʒuːst 'fɪnɪʃt gudz) — вартасць вырабленай гатовай прадукцыі.

Value of shipped finished goods at realizable prices ('væljʊː əv ʃɪpɪd 'fɪnɪʃt gudz ət 'rɪəlaɪzəbl praɪsɪz) — вартасць адгружанай гатовай прадукцыі па цэнах рэалізацыі.

Value of utilized raw stuff, materials and semi-manufactured goods ('væljʊ: ɔv 'ju:laɪzɪd rɔ: stʌf, mə'tiəriəls ænd 'semi-,mænju'fæktʃərd gudz) — вартасць скарыстаных сыравіны, матэрыялаў і паўфабрыкатаў.

Value of work in process at the end of the reporting period ('væljʊ: ɔv wɜ:k in 'prəuses ət ðə end ɔv ðə ri'pɔ:tiŋ 'piəriəd) — вартасць незавершанай вытворчасці на канец справаздачнага перыяду.

Value of work in process at the beginning of the reporting period ('væljʊ: ɔv wɜ:k in 'prəuses ət ðə bi'giniŋ ɔv ðə ri'pɔ:tiŋ 'piəriəd) — вартасць незавершанай вытворчасці на пачатак справаздачнага перыяду.

W

Wages and the salaries of production workers ('weɪdʒɪz ænd ðə 'sælərɪz ɔv prə'dʌkʃn 'wɜ:kəs) — заработная плата вытворчых рабочых.

Wages and the salaries were accrued to the workers of enterprise (weɪdʒɪz ænd ðə 'sælərɪz wɛə ə'kru:ɪd tə ðə 'wɜ:kəs ɔv 'entəpraɪz) — налічана заработная плата працаўнікам прадпрыемства.

Wages and the salaries transferred on the personnel account of workers ('weɪdʒɪz ænd ðə 'sælərɪz 'trænsfərd ɔn ðə ,pə:sə'nel ə'kaʊnt ɔv 'wɜ:kəs) — пералічана на асабовыя рахункі працаўнікоў заработная плата.

Warranty repair ('wɒrənti ri'pɛə) — гарантыйны рамонт.

Waste from spoilage of inventories (weɪst frəm 'spɔɪlɪdʒ ɔv 'ɪnvɛntrɪz) — страты ад псавання запасаў.

Water-supply and the sewerage ('wɔ:te-sə'pleɪ ænd ðə 'sjʊ:ərɪdʒ) — водазабеспячэнне і каналізацыя.

Wear and tear of plant assets (wɛə ænd tɛə ɔv plɑ:nt æsets) — знос асноўных сродкаў.

Will be written off with following entry (wɪl bi: rɪtʃ ɔ:f wɪð 'fɒləʊɪŋ 'entri) — будзе спісана наступнай праводкай.

With the deduction of reimbursement waste (wɪð ðə di'dʌkʃən ɔv ,ri:ɪm'bə:smɛnt weɪst) — за вылікам вартасці зваротных адходаў.

Without value added tax free (wi'ðaut 'væljʊə æ:did tæks fri:) — без падатку на дабаўлены кошт.

Work in process (wɜ:k in 'prəuses) — незавершаная вытворчасць.

Work in process at the end of the period (wə:k in prə'ses ət ðə end ɒv ðə piəriəd) — незавершаная вытворчасць на канец перыяду.

Workers and the other personal of auxiliary manufactures ('wə:kəs ænd ðə 'lðə 'pə:snəl ɒv ɔ:g'ziljəri ,mænju'fæktʃəz) — рабочыя і іншы персанал дапаможных вытворчасцей.

Workers and the other personal of the serving manufactures and establishment ('wə:kəs ænd ðə 'lðə 'pə:snəl ɒv 'sə:viŋ ,mænju'fæktʃəz ænd is'tæbliʃmənt) — рабочыя і іншы персанал абслуговых вытворчасцей і гаспадарак.

Write-down to right accounts of primary manufacturing costs (rait-daun tə rait ə'kaunts ɒv 'praɪməri ,mænju'fæktʃəriŋ kɒsts) — спісанне на адпаведныя рахункі выдаткаў асноўнай вытворчасці.

Y

Year's rate of depreciation (jə:'s reit ɒv di,pri:'fi'eɪfn) — гадавая норма амапартацыі.

Appendices

Appendix A

Extract from model chart accounts of commercial enterprises approved with the Ministry of Finance the Republic of Belarus (decision № 50 of 29 June 2011)

Назва рахунку на беларускай мове	In English (in 'ɪŋɡlɪʃ)		
	Title of account (taɪtl ɒv ə'kaʊnt)	Code of account (kəʊd ɒv ə'kaʊnt)	
Раздзел 1 “Доўгатэр- міновыя актывы”	Section 1 “Long-term assets” (sekʃn wʌn “lɔŋ-tə:m 'æsets”)		
Асноўныя сродкі	Plant assets (plɑ:nt 'æsets)	01	Zero one (‘ziərəʊ wʌn)
Амартызацыя асноў- ных сродкаў	Depreciation of plant assets (di,pri:ʃeɪʃn ɒv plɑ:nt 'æsets)	02	Zero two (‘ziərəʊ tu:)
Даходныя ўкладанні ў матэрыяльныя ак- тывы	Profitable investments into tangible assets (‘prɒfɪtəbl ɪn'vestmənts ɪntu 'tændʒəbl 'æsets)	03	Zero three (‘ziərəʊ θri:)
Нематэрыяльныя ак- тывы	Intangible assets (ɪn'tændʒəbl 'æsets)	04	Zero four (‘ziərəʊ fɔ:)
Амартызацыя нема- тэрыяльных актываў	Depreciation of intangible assets (di,pri:ʃeɪʃn ɒv ɪn'tændʒəbl 'æsets)	05	Zero five (‘ziərəʊ faɪv)
Доўгатэрміновыя фін- ансавыя ўкладанні	Long-term financial investments (lɔŋ-tə:m faɪ'nænʃəl ɪn'vestmənts)	06	Zero six (‘ziərəʊ sɪks)
Абсталяванне для ўстаноўкі і будаўні- чыя матэрыялы	Non-mounted equipment and construction materials (nɒn-'maʊntɪd ɪ'kwɪpmənt ænd kən'strʌkʃn mə'tɪəriəls)	07	Zero seven (‘ziərəʊ sevən)
Укладанні ў доўга- тэрміновыя актывы	Investments to long-term assets (ɪn'vestmənts tə lɔŋ-tə:m 'æsets)	08	Zero eight (‘ziərəʊ eɪt)
Адкладзеныя падат- ковыя актывы	Deferred tax assets (dɪ'fə:rd tæks 'æsets)	09	Zero nine (‘ziərəʊ naɪn)
Раздзел 2 “Вытвор- чыя запасы”	Section 2 “Manufacturing inventories” (sekʃn tu: “,mænju'fæktʃərɪŋ ɪn'ventrɪz”)		
Матэрыялы	Materials (mə'tɪəriəls)	10	Ten (ten)
Жывёла на гадоўлі і адкорме	Animals to be raised and fattened (,æniməls tə bi: reɪzd ænd 'fætənd)	11	Eleven (ɪ'levn)
Рэзервы пад паніжэн- не вартасці запасаў	Reserves for inventories value decline (rɪ'zə:vɪz fɔ: ɪn'ventrɪz 'vælju dɪ'klaɪn)	14	Fourteen ('fɔ: 'ti:n)
Нарыхтоўка і набыц- цё матэрыялаў	Procurement and purchase of materials (prə'kjuəmənt ænd 'pə:ʃəs ɒv mə'tɪəriəls)	15	Fifteen ('fɪfti:n)

Continuation

Назва рахунку на беларускай мове	In English (in 'ingliŝ)		
	Title of account (taĩtł ɔv ə'kaunt)	Code of account (kəud ɔv ə'kaunt)	
Адхіленне ў вартасці матэрыялаў	Deviation at value of materials (,di:vi'eɪfn æt 'væljʊ ɔv mə'tiəriəls)	16	Sixteen ('sɪks'ti:n)
Падатак на дабаўленую вартасць па набытых таварах, работах, паслугах	Value added tax on purchased goods, works, services ('væljʊ æd'id tæks ɔn 'pɜ:tʃəs gudz, wə:ks, 'sə:vɪsɪz)	18	Eighteen (ei'ti:n)
Раздзел 3 “Выдаткі на вытворчасць”	Section 3 “Production costs” (sekʃn θri: “prə'dʌkʃn kɒsts”)		
Асноўная вытворчасць	Basic production ('beɪsɪk prə'dʌkʃən)	20	Twenty ('twenti)
Паўфабрыкаты ўласнай вытворчасці	Semi-finished goods of domestic manufacture ('semi-'fɪnɪʃt gudz ɔv də'mestɪk ,mænju'fæktʃə)	21	Twenty-one ('twenti-wʌn)
Страховыя выплаты	Insurance payments (ɪn'ʃʊərəns 'peɪmənts)	22	Twenty-two ('twenti-tu:)
Дапаможныя вытворчасці	Auxiliary productions (ɔ:g'zɪljəri ,prə'dʌkʃən)	23	Twenty-three ('twenti-θri:)
Агульнавытворчыя выдаткі	Manufacturing overhead costs (,mænju'fæktʃərɪŋ 'əʊvə'hed kɒsts)	25	Twenty-five ('twenti-faɪv)
Агульнагаспадарчыя выдаткі	Factory overhead costs ('fæktəri 'əʊvə'hed kɒsts)	26	Twenty-six ('twenti-sɪks)
Брак у вытворчасці	Production defects (prə'dʌkʃn dɪ'fɛkts)	28	Twenty-eight ('twenti-eɪt)
Абслуговыя вытворчасці і гаспадаркі	Serving manufactures and establishments ('sɜ:vɪŋ ,mænju'fæktʃɪz ænd ɪs'tæblɪʃmənts)	29	Twenty-nine ('twenti-naɪn)
Раздзел 4 “Гатовая прадукцыя і тавары”	Section 4 “Finished goods and merchandise” (sekʃn fɔ: “fɪnɪʃt gudz ænd ,mɜ:tʃəndaɪz”)		
Тавары	Merchandise (,mɜ:tʃəndaɪz)	41	Forty-one ('fɔ:ti-wʌn)
Гандлёвая нацэнка	Trade margin (treɪd 'mɑ:dʒɪn)	42	Forty-two ('fɔ:ti-tu:)
Гатовая прадукцыя	Finished goods ('fɪnɪʃt gudz)	43	Forty-three ('fɔ:ti-θri:)
Расходы на рэалізацыю	Distribution costs (,dɪstrɪ'bjuʃən kɒsts)	44	Forty-four ('fɔ:ti-fɔ:)
Тавары адгружаныя	Shipped goods (ʃɪpɪd gudz)	45	Forty-five ('fɔ:ti-faɪv)

Continuation

Назва рахунку на беларускай мове	In English (in 'ingliŋ)		
	Title of account (taitl əv ə'kaunt)	Code of account (kəud əv ə'kaunt)	
Доўгатэрміновыя актывы, прызначаныя для рэалізацыі	Non-current assets for sale (non-'kərənt 'æsets fə seil)	47	Forty seven (fɔ:ti-sevn)
Раздзел 5 “Грашовыя сродкі і кароткатэрміновыя фінансавыя ўкладанні”	Section 5 “Cash assets and short-term financial investments” (sekʃn faiv 'kæʃ 'æsets ænd ʃɔ:t-tə:m fai'nænʃəl in'vestmənts)		
Каса	Cash (kæʃ)	50	Fifty ('fifti)
Разліковыя рахункі	Current accounts in bank (-'kərənt ə'kaunts in bæŋk)	51	Fifty-one (fifti-wʌn)
Валютныя рахункі	Foreign currency accounts in bank (fɔ:ɪn 'kʌrənsi ə'kaunts in bæŋk)	52	Fifty-two (fifti-tu:)
Спецыяльныя рахункі ў банках	Special accounts in bank (speʃəl ə'kaunts in bæŋk)	55	Fifty-five (fifti-faiv)
Грашовыя сродкі ў дарозе	Cash assets on the way (kæʃ 'æsets ɒn ðə ei)	57	Fifty-seven (fifti-sevn)
Кароткатэрміновыя фінансавыя ўкладанні	Short-term financial investments (ʃɔ:t-tə:m fai'nænʃəl in'vestmənts)	58	Fifty-eight (fifti-eit)
Рэзервы пад аб'ясцэнне кароткатэрміновыя фінансавыя ўкладанні	Reserves for depreciation of short-term financial investments (ri'zə:viz fə di,pri:ʃieɪn əv ʃɔ:t-tə:m fai'nænʃəl in'vestmənts)	59	Fifty-nine (fifti-nain)
Раздзел 6 “Разлікі”	Section 6 “Settlings” (sekʃn siks 'setlɪŋz)		
Разлікі з пастаўшчыкамі і падрадчыкамі	Settlings with suppliers and contractors (-'setlɪŋz wɪð sə'plaɪəs ænd kən'træktəs)	60	Sixty (sɪksti)
Разлікі з пакупнікамі і заказчыкамі	Settlings with acquirers and customers (-'setlɪŋz wɪð ə'kwəɪərs ænd 'kʌstəməs)	62	Sixty-two (sɪksti-tu:)
Рэзервы па няпэўных даўгах	Reserves for doubtful debts (ri'zə:viz fə 'daʊtful _dets)	63	Sixty-three (sɪksti-θri:)
Адкладзеныя падатковыя абавязальствы	Deferred tax liabilities (di'fə:rd tæks ,laɪə'bɪlɪtɪz)	65	Sixty-five (sɪksti-faiv)
Разлікі па кароткатэрміновым крэдытах і пазыках	Short-term credits and loans settlements (ʃɔ:t-tə:m 'kredɪts ænd ləʊns 'setlɪŋz)	66	Sixty-six (sɪksti-sɪks)
Разлікі па доўгатэрміновым крэдытах і пазыках	Long-term credits and loans settlements (lɒŋ-tə:m 'kredɪts ænd ləʊns 'setlɪŋz)	67	Sixty-seven (sɪksti-sevn)
Разлікі па падатках і зборах	Taxes and dues payments (tæksɪz ænd dju:s 'peɪmənts)	68	Sixty-eight (sɪksti-eɪt)

Continuation

Назва рахунку на беларускай мове	In English (in 'ingliŋ)		
	Title of account (taitl əv ə'kaunt)	Code of account (kəud əv ə'kaunt)	
Разлікі па сацыяльным страхаванні і забеспячэнні	Social insurance and security payments ('soufəl in'fjuərəns ænd si'kjuriti 'peimənts)	69	Sixty-nine ('siksiti-nain)
Разлікі з персаналам па аплаце працы	Settlings to personnel for wage payments ('setliŋs tə ,pə:sə'nel fə weidʒ 'peimənts)	70	Seventy ('sevnti)
Разлікі з падсправаздачнымі асобамі	Settlings to accountable persons ('setliŋs tə ə'kauntəbl pə:sns)	71	Seventy-one ('sevnti-wʌn)
Разлікі з персаналам па іншых аперацыях	Settlings to personnel for other operations ('setliŋs tə ,pə:sə'nel fə 'ʌðə ,ɔpə'reiʃns)	73	Seventy-three ('sevnti-θri:)
Разлікі з заснавальнікамі	Settlings to constitutors ('setliŋs tə 'kɒnstɪtju:təs)	75	Seventy-five ('sevnti-faɪv)
Разлікі з рознымі дэбіторамі і крэдыторамі	Settlings to diverse debtors and creditors ('setliŋs tə daɪ'vəs 'detəs ænd 'kreditəs)	76	Seventy-six ('sevnti-sɪks)
Разлікі па прамым страхаванні і перастрахованні	Direct insurance and reinsurance settlements ('di'rekt in'fjuərəns ænd 'ri:in'fjuərəns 'setliŋs)	77	Seventy-seven ('sevnti-sevn)
Унутрыгаспадарчыя разлікі	Internal settlements (in'tənəl 'setliŋs)	79	Seventy-nine ('sevnti-nain)
Раздзел 7 “Уласны капітал”	Section 7 “Owner’s equity” (sekʃn sevn “əune's i'kwɪti”)		
Статутны капітал	Legal capital ('li:gəl kæpɪtl)	80	Eighty ('eiti)
Уласныя акцыі (долі ў статутным капітале)	Treasury stocks (Treasury shares) ('treʒəri stɒks ['treʒəri fʃeəz])	81	Eighty-one ('eiti-wʌn)
Рэзервовы капітал	Reserve capital (ri'zəv 'kæpɪtl)	82	Eighty-two ('eiti-tu:)
Дабавачны капітал	Additional capital (ə'dɪʃnəl 'kæpɪtl)	83	Eighty-three ('eiti-θri:)
Неразмеркаваны прыбытак (непакрытыя страты)	Undistributed profit (uncovered losses) (ʌndɪs'trɪbjʊtɪd 'prɒfɪt [ʌn'klʌvəd 'lɒsɪz])	84	Eighty-four ('eiti-fɔ:)
Мэтавае фінансаванне	Financing for special purpose (faɪ'nænsɪŋ fə 'speʃəl 'pə:pəs)	86	Eighty-six ('eiti-sɪks)

Conclusion

Назва рахунку на беларускай мове	In English (in 'inglif)		
	Title of account (táitl əv ə'kaunt)	Code of account (kəud əv ə'kaunt)	
Раздзел 8 “Фінансавыя вынікі”	Section 8 “Financial results” (sekʃn eit “fai'nænʃəl ri'zʌlts”)		
Даходы і расходы па бягучай дзейнасці	Operating activity revenues and expenses (‘ɒpəreitɪŋ æk’tɪvɪti ‘revɪnju:z ænd iks’pensɪs)	90	Ninety (‘nainti)
Іншыя даходы і расходы	Other revenues and expenses (‘ʌðə ‘revɪnjuz ænd iks’pensɪz)	91	Ninety-one (‘nainti-wʌn)
Страховыя ўзносы (прэміі)	Insurance premium (ɪn’ʃʊərəns ‘pri:mjəm)	93	Ninety-three (‘nainti-θri:)
Недастачы і страты ад псавання маёмасці	Deficiencies and detriments from defacement of property (dɪ’fɪjənsɪz ænd ‘detrɪmənt frəm dɪ’feɪsmənt əv ‘prɒpəti)	94	Ninety-four (‘nainti-fɔ:)
Страховыя рэзервы	Insurance reserves (ɪn’ʃʊərəns rɪ’zə:vɪz)	95	Ninety-five (‘nainti-faɪv)
Рэзервы будучых плацяжоў	Liability reserves (,laɪə’bɪlɪti rɪ’zə:vɪz)	96	Ninety-six (‘nainti-sɪks)
Расходы будучых перыядаў	Prepaid expenses (‘pri:’peɪd iks’pensɪs)	97	Ninety-seven (‘nainti-sevn)
Даходы будучых перыядаў	Unearned revenues (‘ʌn’ə:nd ‘revɪnju:s)	98	Ninety-eight (‘nainti-eɪt)
Прыбыткі і страты	Profits and losses (‘prɒfɪts ænd lɒsɪz)	99	Ninety-nine (‘nainti-nain)

**Statement of financial position
(balance-sheet) of a Joint Stock Company**

Assets	Code of line	At the beginning of the period	At the end of the period
1	2	3	4
Section I. Long-term assets			
Plant assets	110		
Intangible assets	120		
Profitable investments into tangible assets	130		
Including:			
investment property	131		
articles of finance leasing	132		
other profitable investments into tangible assets	133		
Deferred tax assets	160		
Long-term receivables	170		
Other long-term assets	180		
Total section I	190		
Section II. Short-term assets			
Inventories	210		
Including:			
materials	211		
animals to be raised and fattened	212		
work in process	213		
finished goods and merchandise	214		
shipped merchandise	215		
other inventories	216		
Non-current assets for sale	220		
Prepaid expenses	230		
Value added tax on purchased goods, works, services	240		
Short-term receivables	250		
Short-term financial investments	260		
Cash and cash equivalents	270		
Other short-term assets	280		
Total section II	290		
BALANCE	300		
Section III. Equity capital			
Legal capital	410		
Unpaid part of legal capital	420		

Conclusion

Assets	Code of line	At the beginning of the period	At the end of the period
1	2	3	4
Treasury shares (shares of stock)	430		
Reserved capital	440		
Additional capital	450		
Undistributed profit (uncovered losses)	460		
Net income (loss) during the reporting period	470		
Special-purpose funding	480		
Total section III	490		
Section IV. Long-term liabilities			
Long-term credit and loans	510		
Long-term liabilities for lease payment	520		
Deferred tax liabilities	530		
Unearned revenues	540		
Liability reserves	550		
Other long-term liabilities	560		
Total section IV	590		
Section V. Short-term liabilities			
Short-term credit and loans	610		
Current portions of long-term debt	620		
Short-term payables	630		
Including:			
to suppliers, contractors and executors	631		
for unearned fees	632		
for taxes and dues	633		
for payment of labor	635		
for lease payment	636		
to property owner (constitutors and sharers)	637		
of other creditors	638		
Liabilities held for sale	640		
Unearned revenues	650		
Liability reserves	660		
Other short-term liabilities	670		
Total section V	690		
BALANCE	700		

Numerals ('nju:mərəl)

Cardinal numbers ('kɑ:dinəl 'nʌmbəz)

Нуль — zero (ziərou).

Адзін — one (wʌn).

Два — two (tu:).

Тры — three (θri:).

Чатыры — four (fɔ:).

Пяць — five (faiv).

Шэсць — six (siks).

Сем — seven (sevn).

Восем — eight (eit).

Дзевяць — nine (nain).

Дзесяць — ten (ten).

Дваццаць — twenty ('twenti).

Трыццаць — thirty ('θə:ti:).

Сорак — forty ('fɔ:ti).

Пяцьдзясят — fifty ('fifti).

Шэсцьдзясят — sixty ('siks:ti).

Семдзясят — seventy ('sevnti).

Восемдзясят — eighty ('eiti).

Дзевяноста — ninety ('nainti).

Адзінаццаць — eleven (i'lewn).

Дванаццаць — twelve (twelw).

Трынаццаць — thirteen ('θə:'ti:n).

Чатырнаццаць — fourteen ('fo:ti:n).

Пятнаццаць — fifteen ('fifti:n).

Шаснаццаць — sixteen ('siks:ti:n).

Сямнаццаць — seventeen ('sevn'ti:n).

Васямнаццаць — eighteen ('ei'ti:n).

Дзевятнаццаць — nineteen ('nainti:n).

Сто — one hundred (wʌn 'hʌndrəd).

Дзвесце — two hundred (tu: 'hʌndrəd).

Трыста — three hundred (θri: 'hʌndrəd).

Чатырыста — four hundred (fɔ: 'hʌndrəd).

Пяцьсот — five hundred (faiv 'hʌndrəd).

Шэсцьсот — six hundred (siks 'hʌndrəd).

Семсот — seven hundred (sevn 'hʌndrəd).

Восемсот — eight hundred (eit 'hʌndrəd).

Дзевяцьсот — nine hundred (nain 'hʌndrəd).

Тысяча — one thousand (wʌn θauzənd).

Мільён — one million (wʌn 'miljən).

Мільярд — one billion (wʌn 'biljən).

7,583,426,194 рублёў — seven billion, five hundred and eighty-three million, four hundred and twenty-six thousand, one hundred and ninety-

four rubles (sevn 'biljən, faiv 'hʌndrəd ænd 'eiti-θri: 'miljən, fɔ: 'hʌndrəd ænd 'twenti-siks θauzənd, wʌn 'hʌndrəd ænd 'nainti-fɔ: ru:blz).

Decimal fractions ('desiməl frækʃnz)

0,483 — 0.483 — ou point four hundred and eighty-three (ou point fɔ: 'hʌndrəd ænd 'eiti-θri:).

5,729 — 5.729 — five point seven hundred and twenty-nine (faiv point sevn 'hʌndrəd ænd 'twenti-nain).

Удельная вага 38,4% — specific weight is thirty-eight point four percentage (spi'sifik weit is θə:ti-eit point fɔ: pə'sentidʒ).

Уровень транспартных выдаткаў 6,91% — level of transportation costs is six point ninety-one (levl ov ,trænsɜ:p'teɪʃn kɒsts is siks point 'nainti-wʌn).

Vulgar fractions ('vʌlgə frækʃn)

1/3 (адна трэцяя) — one third (wʌn θə:d).

2/5 (дзве пятых) — two fifth (tu: fifθ).

Ordinal number

Першы — the first (ðə fə:st).

Другі — the second (ðə 'sekənd).

Трэці — the third (ðə θə:d).

Чацвёрты — the fourth (ðə fɔ:θ).

Пяты — the fifth (ðə fifθ).

Адзінаццаты — the eleventh (ðə i'levənθ).

Дванаццаты — the twelfth (ðə twelfθ).

Трынаццаты — the thirteenth (ðə 'θə:ti:nθ).

Чатырнаццаты — the fourteenth (ðə 'fɔ:'ti:nθ).

Пятнаццаты — the fifteenth (ðə 'fif'ti:θ).

Шосты — the sixth (ðə siksθ).	Шаснаццаты — the sixteenth (ðə 'siks'ti:nθ).
Сёмы — the seventh (ðə 'sevənθ).	Сямнаццаты — the seventeenth (ðə 'sevn'ti:nθ).
Восьмы — the eighth (ðə eitθ).	Васямнаццаты — the eighteenth (ðə 'ei'ti:nθ).
Дзявяты — the ninth (ðə nainθ).	Дзевятнаццаты — the nineteenth (ðə 'nain'ti:nθ).
Дзясяты — the tenth (ðə tenθ).	Дваццаты — the twentieth (ðə 'twentiiθ).
Трыццаты — the thirtieth (ðə 'θə:tiθ).	Трыццаць першы — the thirty-first (ðə θə:ti-fə:st).
Саракавы — the fortieth (ðə 'fɔ:tiθ).	Сорак другі — the forty-second (ðə 'fɔ:ti-'sekend).
Пяцідзясяты — the fiftieth (ðə 'fiftiθ).	Пяцьдзясят трэці — the fifty-third (ðə 'fifti-θə:d).
Шасцідзясяты — the sixtieth (ðə 'siks'tiθ).	Шэсцьдзясят чацвёрты — the sixty-fourth (ðə 'siks'ti-fɔ:θ).
Сямідзясяты — the seventieth (ðə 'sevn'tiθ).	Семдзясят пяты — the seventy-fifth (ðə 'sevn'ti-fifθ).
Васьмідзясяты — the eightieth (ðə 'eitiθ).	Восемдзясят шосты — the eighty-sixth (ðə 'eiti-siksθ).
Дзевяносты — the ninetieth (ðə 'naintiθ).	Дзевяноста сёмы — the ninety-seventh (ðə 'nainti-'sevənθ).
Соты — the hundredth (ðə 'hʌndrədθ).	Сто трыццаць дзявяты — the one hundred and thirty-ninth (ðə wʌn 'hʌndrəd ænd θə:ti-nainθ).
Тысячны — the thousandth (ðə θauzəndθ).	Дзве тысячы пятнаццаты — the two thousand, fifteenth (ðə tu: θauzənd, 'fif'ti:θ).

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Практыкум ахоплівае тэарэтычныя асновы рахунказнаўства, а таксама прыкладныя аспекты іх выкарыстання для падрыхтоўкі спецыялістаў ўліковага профілю. Асноўны змест практыкуму складае скразная задача, складзеная на ўмоўным прыкладзе адкрытага акцыянернага таварыства. Практыкум дае студэнтам веды аб прадмеце і метадах рахунказнаўства, сутнасці рахункаў і двайнога запісу ў іх сістэме, уліку асноўных гаспадарчых працэсаў і аперацый, закрыцці рахункаў і складанні бухгалтарскага балансу.

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The practical work includes accounting the theoretical fundamentals, as well as the applied aspects their application for training of the record profile specialists. The basic content of the practical work compiles the through task composed on the conventional example of a Joint Stock Company. The practical work gives to students knowledges on the accounting object and theirs method, essence of accounts and double-entry in theirs system, accounting of the business processes and transactions, closing of accounts and preparation of the balance sheet.

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A. P. SHAULIUKOU

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FUNDAMENTALS
OF ACCOUNTING**

**Practical work
for the students of specialty
“Accounting, analysis and audit”
of the higher education institution**

Gomel 2016

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А. П. ШАЎЛЮКОЎ

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