Federal Law of 06.12.2011 No. 402-FZ

About accounting

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May 17, 2021

Order of the President of the Russian Federation of 05/17/2021 No. 115-rp

May 17, 2021

Decree of the President of the Russian Federation of 05/17/2021 No. 285

On amendments to some acts of the President of the Russian Federation

May 17, 2021

Order of the President of the Russian Federation of 05/17/2021 No. 114-rp

On the extension of the term of the federal state civil service

May 17, 2021

THE FEDERAL LAW

Adopted by the State Duma November 22, 2011

November 29, 2011

Decree of the President of the Russian Federation of 05/17/2021 No. 278

On invalidation of clauses 20 and 21 of the composition of the Intergovernmental Commission of the Council Security of the Russian Federation for information security by position, approved by the Decree of the President of the Russian Federation of November 10, 2018 No. 648

May 17, 2021

Decree of the President of the Russian Federation of 05/17/2021 No. 282

On amendments to the Regulations on the Council for Strategic Development and National Projects, approved by the Decree of the President of the Russian Federation of April 3, 2019 No. 213

May 17, 2021

Decree of the President of the Russian Federation of 05/17/2021 No. 280

On the establishment of the honorary title "Honored Veterinarian of the Russian Federation"

May 17, 2021

(As amended by federal laws
dated 28.06.2013 No. 134-FZ, dated 02.07.2013 No. 185-FZ,
dated 23.07.2013 No. 251-FZ, dated 05.11.2013 No. 292-FZ,
dated December 21, 2013 No. 357-FZ, dated December 28, 2013 No. 425-FZ,
dated 23.06.2014 No. 149-FZ,
dated July 13, 2015 No. 213-FZ, dated December 29, 2015 No. 404-FZ, dated July 29, 2018 No. 272-FZ, dated November 28, 2018 No. 444-FZ,
dated July 26, 2019 No. 247-FZ)

Chapter 1. General Provisions

Article 1. Objectives and Subject of this Federal Law

1 The objectives of this Federal Law are to establish uniform accounting requirements, including accounting (financial) statements, as well as the creation of a legal mechanism for regulating accounting.

2 Accounting - the formation of a documented systematic and information about the objects provided for by this Federal Law, in accordance with the requirements established by this Federal Law, and preparation of accounting (financial) statements on its basis.

With Tatya 2. Scope of this Federal Law

1 Order of the President of the Russian Federation of 05/17/2021 No. 117-rp (hereinafter - economic entities):

1) commercial and non-commercial organizations;

2 Decree of the President of the Russian Federation of 05/17/2021 No. 281 the boundaries of state protected areas of the Russian Federation and restrictions on the use of land located in the Russian Federation of August 16, 2004 No. 1085

3) the Central Bank of the Russian Federation;

4 Decree of the President of the Russian Federation of 05/17/2021 No. 275 to lawyers, notaries and other persons engaged in private practice (hereinafter - persons, engaged in private practice);

5) branches, representative offices located on the territory of the Russian Federation and other structural divisions of organizations created in accordance with the legislation of foreign states, international organizations, their branches and representative offices located on the territory of the Russian Federation, unless otherwise provided for by international treaties of the Russian Federation.

2 This Federal Law, with the exception of objects The provisions of this Federal Law shall not apply to the relations arising from the legislation of the Russian Federation in the conduct of budget a source of non-financial and financial assets and liabilities of the Russian Federation, from the objects of the Russian Federation and municipalities, operations, changing the specified assets and liabilities, as well as when drawing up, presentation, consideration and approval of budgetary reporting. The provisions of this Federal Law established in relation to organizations b budgetary (financial) reporting, shall not apply to the relations arising from the legislation of the Russian Federation in the conduct of budget and mi in accordance with the budgetary legislation of the Russian Federation

3. This Federal Law shall be applied in the administration of a trustee account manager transferred to him in trust and property, the Decree of the President of the Russian Federation of 05/17/2021 No. 274 the same number by one of the legal entities participating in the simple partnership agreement, b ultrahelter accounting of the common property of partners and related objects accounting.

4. This Federal Law applies to accounting in the Decree of the President of the Russian Federation of 05/17/2021 No. 288 federal law of August 30, 1995 № 225-FZ "On agreements on the division of the state prize of the Russian Federation named after Marshal of the Soviet Union on production sharing"

5. This Federal Law does not apply when creating information necessary for the preparation of an economic entity reporting for internal objectives, reporting submitted by the credit institution in accordance with its Decree of the President of the Russian Federation of 05/17/2021 No. 284 FEDERATION and drafting rules adopted in accordance with it such on reporting , the application of this Federal Law is not provided.

Decree of the President of the Russian Federation of 05/17/2021 No. 273

About Yarakhmedov A.A.

May 17, 2021

For the purposes of this Federal Law, the following main ones are used concepts:

1 accounting (financial) statements - information about the financial position, economic and financial results of its operations and cash flows of an economic entity, or the person responsible for business management of an economic entity, or the manager to whom the functions of the sole executive body;

2) an authorized federal body - a federal executive body, authorized by the Government of the Russian Federation to carry out the functions of development of state policy and legal regulation in the field accounting and bookkeeping;

3) accounting standard - a document that establishes the minimum necessary accounting requirements, as well as acceptable methods of keeping accounting;

4) economic entity - an accounting standard, the application of which is a custom in international business, regardless of the specific the name of such a standard;

5) chart of accounts of accounting - a systematized list of accounts accounting;

6) reporting period - the period for which the accounting (financial) reporting;

7) the head of an economic entity is a person who is the sole person the executive body of an economic entity, or the person responsible for business management of an economic entity, or the manager to whom the functions of the sole executive body;

8) fact of economic life - a transaction, event, operation that provides or are able to influence the financial position of an economic entity, financial result of its activities and (or) cash flow;

9) organizations of the budgetary sphere - state (municipal) institutions, state bodies, local self-government bodies, local authorities administrations, governing bodies of state extra-budgetary funds Of the Russian Federation and territorial state off-budget funds. (As amended by federal laws from 23.05.2016 No. 149-FZ, dated July 26, 2019 No. 247-FZ)

Article 4. Legislation of the Russian Federation on accounting

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