

Directories (1): General Description of Directories.

Introduction

In this tutorial you will get a general understanding how information about the company and its environment is recorded and stored, learn the importance of periodic requisites and how to enter and modify them, as well as get a review of all directories included into the current release of 1C: Accounting.

Learning Objectives

This tutorial will help you to learn:

- How information about the company and its environment is recorded, stored and retrieved
- What are periodic requisites, why they are important, and how to correctly work with them
- Set of directories included into the current release of 1C: Enterprise.

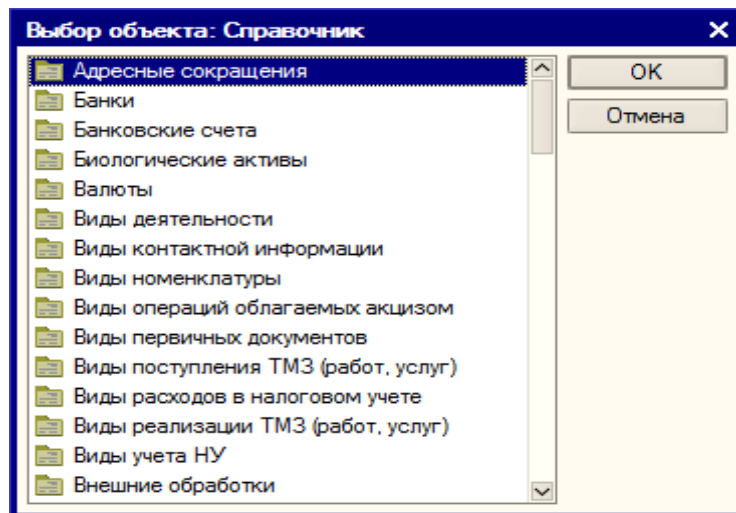
Step-by-Step tasks

1. Characteristics of Directories.

Directories of 1C: Enterprise are intended for input of various information into primary documents, and for conducting the analytical bookkeeping on accounts. If directory is used for conducting the analytical accounting, it corresponds to the certain type of subconto. Names of the majority of such directories coincide with names of corresponding subconto. In case these names are different, name of the corresponding subconto is given to directory.

Some directories contain fields, where elements of other directories serve as values. For example, directory "Employees" has requisite "Subdivision". When a new element is entered into directory "Employees", the value of requisite "Subdivision" is chosen from the same directory. Special place is occupied by directory "Contracts" which is subordinated to directory "Contractors". Directory "Contracts" opens only after choosing the specific contractor, moreover, it contains the list of documents (contracts, accounts, etc.), related to the given contractor.



Editing and viewing directories is possible from menu "Directories", and also can be requested by selecting the item "Directories" from menu "Operations". If the second variant is chosen, the inquiry window "Choice of Directory" will open, containing a full list of directories available in the given configuration:





After choosing the necessary directory and pressing button "OK", a window of the chosen directory will open.

NOTE: It is possible to fill in directories either in advance, or during input of operations and documents. Nevertheless, it is expedient to fill in some directories beforehand. Before working with documents, it is recommended to fill in data about the company, its bank's accounts, cash registers, and divisions. Next step is to complete filling the directory User Privileges by enabling the right to work and edit organization's documents. Finally, complete filling directory Users by giving the Accountant a full control over company's operations and documents. As soon as these preliminary steps are completed, it will be possible to FILL and SAVE! records about company's employees, etc. Directory "Currency" is accessible to other directories and documents in the form of list of values, therefore, it is recommended to fill in it beforehand. Other directories can be filled later in any order, as soon as values from them are needed. Filling and editing directories is also possible while working with documents and operations.

Directories can be divided into 2 subgroups: single-level and multilevel. Single-level directories (such as VAT Rates) allows keeping track of certain list of values, and does not allow to create subgroups. From the other hand, multilevel directories (such as Nomenclature, Materials, Employees etc.) support several levels of hierarchy through creation of subgroups. It is quite useful, because company could have many categories of goods or materials that should be categorized for quick access.

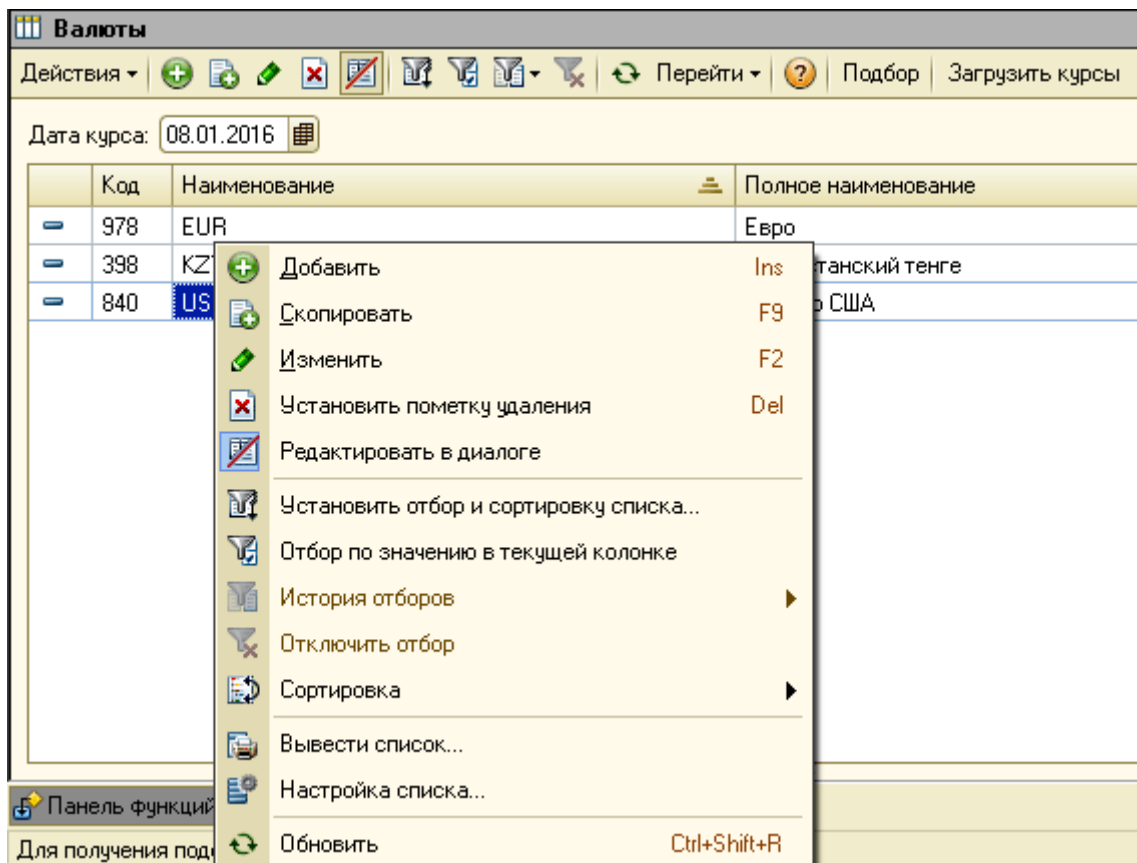
For input of a new group into the multilevel directory click pictogram  on the toolbar of directory's window, or press [Ctrl]+[F9], or in the main program's menu select "Actions" => "New group". To edit the group, highlight the group, and press pictogram  for editing. Upon completion, close the window and save all changes (button "OK" or [Enter]).

For entering a new element into directory press a pictogram  on the toolbar of the directory's window, or [Ins] key, or in the main menu of the program select "Actions" => New. To change requisites of directory's element, open this element, and then press a pictogram  on the toolbar to edit this element. If you want your new element to appear inside of certain group immediately upon creation, first, open the necessary group, and then create this element.

NOTE: If for the multilevel directory the display of the hierarchical list is switched-off (item "Hierarchical List" from menu "Actions" of the main program's menu), it means that entrance of the new element in the directory is prohibited.

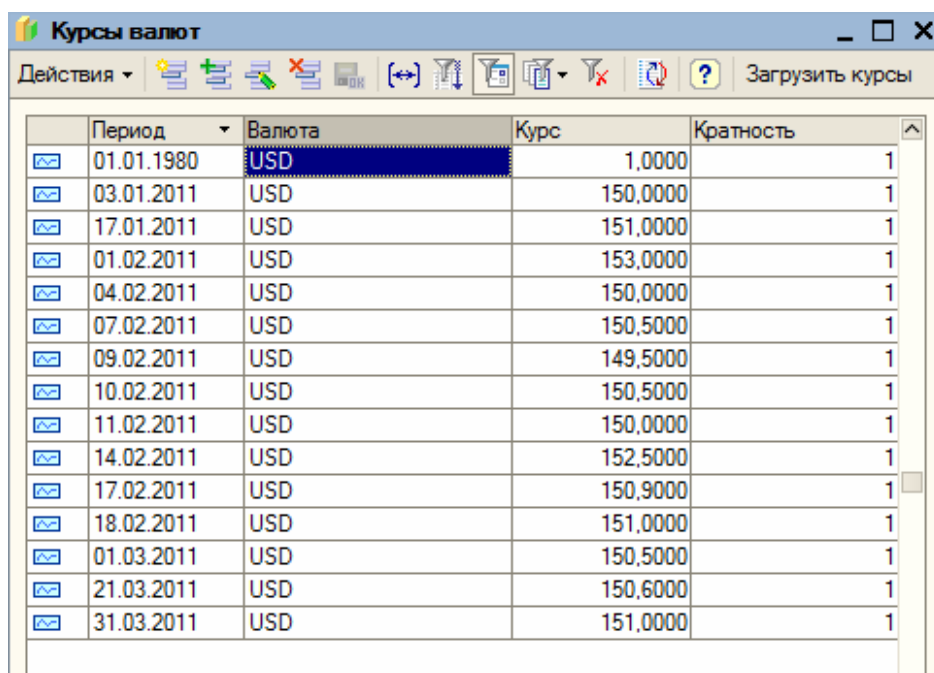
2. Storing Historical Data in Directories.

To allow proper usage of values that change over time (exchange rates, salaries, value of MCI, etc.) directories support storing historical data on such items. To get more understanding of this, let's consider, for example, history of currency exchange rates. To invoke the list of historical values for USD, open directory Currencies, and double-click on the currency US Dollar:



Валюты					
Действия ▾					
Дата курса: 08.01.2016					
Код	Наименование	Полное наименование	Курс	Кратность	
978	EUR	Евро	1,0000	1	
398	KZT	Казахстанский тенге	1,0000	1	
840	USD	Доллар США	300,0000	1	

This will invoke the window with list of historical values as shown on the picture below:



The screenshot shows a window titled 'Курсы валют' (Currency Rates) with a toolbar and a table of historical data. The table has five columns: 'Период' (Period), 'Валюта' (Currency), 'Курс' (Rate), and 'Кратность' (Multiplier). The data shows USD rates starting from 1980 and continuing through 2011, with rates fluctuating between 149,5000 and 153,0000.

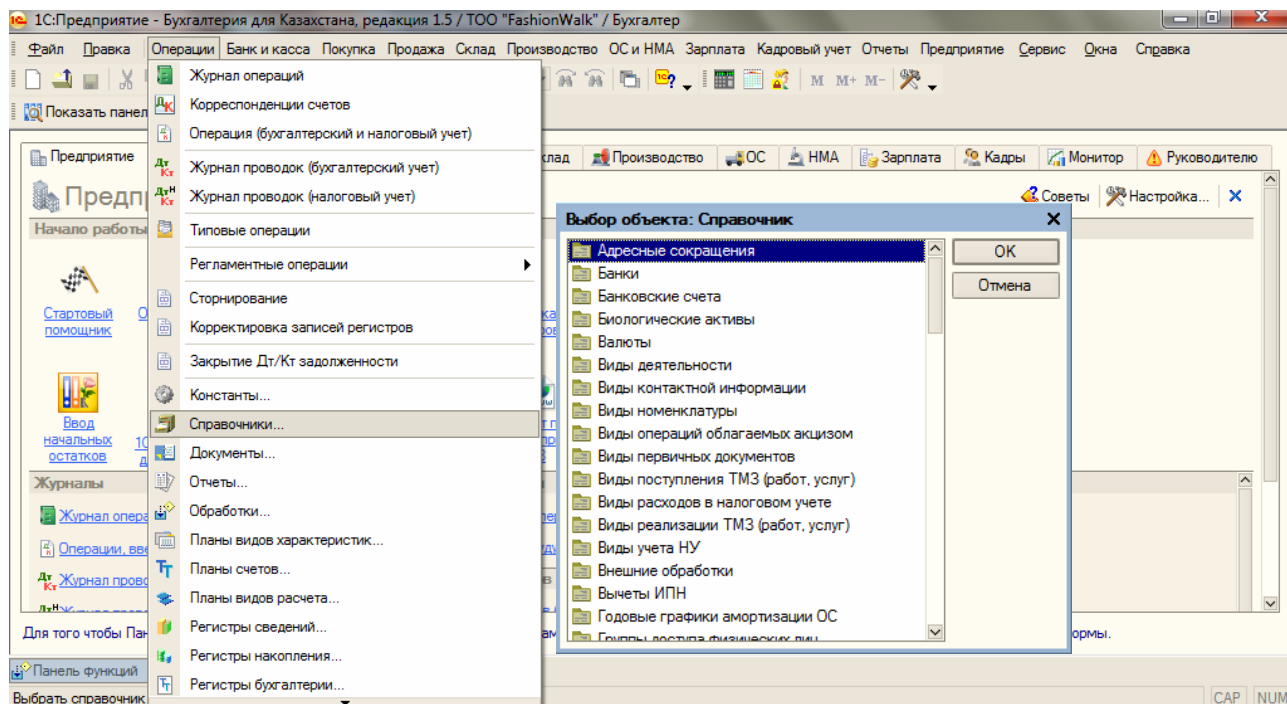
Период	Валюта	Курс	Кратность
01.01.1980	USD	1,0000	1
03.01.2011	USD	150,0000	1
17.01.2011	USD	151,0000	1
01.02.2011	USD	153,0000	1
04.02.2011	USD	150,0000	1
07.02.2011	USD	150,5000	1
09.02.2011	USD	149,5000	1
10.02.2011	USD	150,5000	1
11.02.2011	USD	150,0000	1
14.02.2011	USD	152,5000	1
17.02.2011	USD	150,9000	1
18.02.2011	USD	151,0000	1
01.03.2011	USD	150,5000	1
21.03.2011	USD	150,6000	1
31.03.2011	USD	151,0000	1

Column "Date" shows the date on which value of the requisite is established. If at least one requisite of the directory can be edited by documents, then after the column "Date", the column "Document" in the table will be displayed, in which the document that caused change value of the requisite is indicated. If value was entered manually, information about the document will be skipped. The last column shows values of periodic requisites itself. Each change of requisite's value results in new record added to the list and indicating date, name document that caused value change of the requisite (if such document exists), and actually changed value. Pay attention that column "Date" contains all dates on which value of the periodic requisite has changed.

3. Set of Directories Included into Configuration Accounting for Kazakhstan, release 2.0.

Configuration Accounting for Kazakhstan, release 2.0 contains an extended set of directories improving efficiency and accuracy of work. To access the needed directory there are two different ways: you can open menu Directories and then select the needed one or, alternatively, menu Operations => Directories, and then select the needed one from the list.

Structure of menu Directories is shown on the picture below:



Let's now consider them one-by-one.

3.1. Directory "Organizations".

This directory is intended primarily for storing information about your company. However, there is an opportunity to enter several records about different companies and to conduct accounting for them in the same accounting database. Accounting configuration is organized in such a way that unless all information about company is filled into the corresponding dialog, and responsible user with rights for working with organization's documents and other objects is selected, it is impossible to proceed with other accounting tasks such as registering company's employees, or creating and saving different documents.

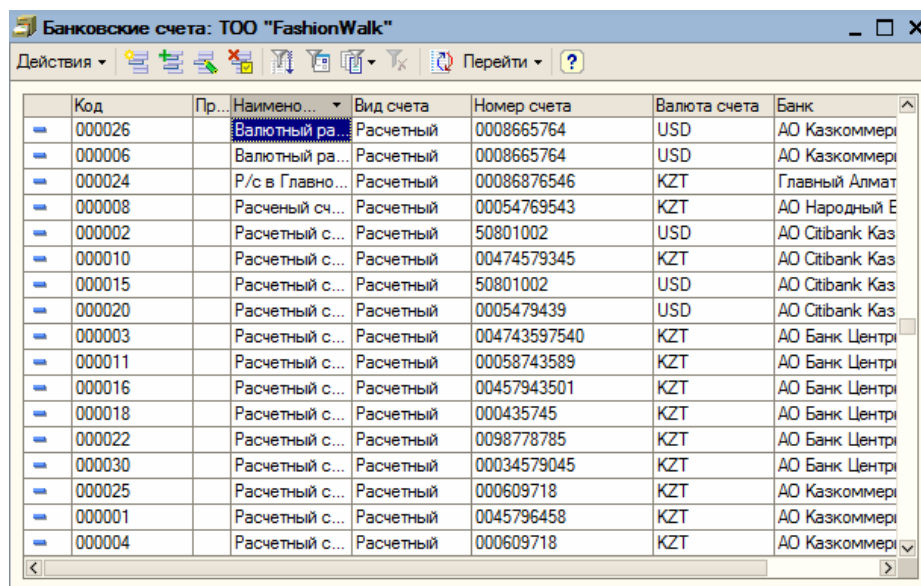
Screenshot of this directory and dialog Organization's Information is presented below:

Besides, this directory allows keeping account of expenses in places of manufacturing works (e.g., Shop-floor #1, Shop-floor #2) and in places of concentration of economic functions (Management, Accounting departments). For these purposes, information about division is introduced, which then is used in accounting through documents for Fixed Assets, Intangible Assets, etc.

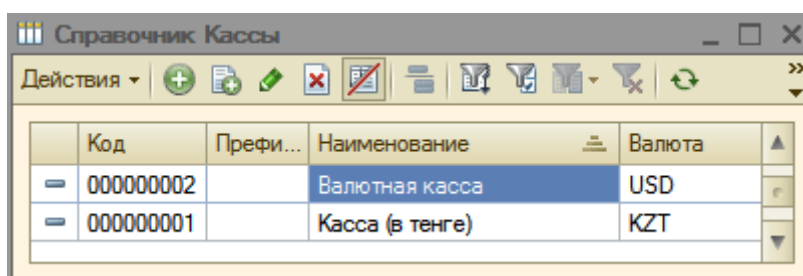
Directory "Divisions" — two-leveled, and contains the list of divisions, for example, "Management", "Wholesale department", etc. Internal registration code is automatically given to each new element of the directory by the program. In the requisite "Name" the name of structural division is specified.

3.3. Directory "Bank and Cash Accounts".

This directory is intended to store information about organization's bank accounts (Settlement Account and Currency Settlement Account), as well as its cash registers (e.g., Cash Register in tenge, Cash Register in currency). Information from the directory is used for substitution of bank's requisites in printed forms of documents. In addition, this directory is used for conducting the analytical bookkeeping on group 1030 "Settlement Account". It allows also to keep track of cash flows on several bank accounts.



Код	Пр...	Наимено...	Вид счета	Номер счета	Валюта счета	Банк
000026		Валютный ра...	Расчетный	0008665764	USD	АО Казкоммер
000006		Валютный ра...	Расчетный	0008665764	USD	АО Казкоммер
000024		Р/с в Главно...	Расчетный	00086876546	KZT	Главный Алмат
000008		Расчетный сч...	Расчетный	00054769543	KZT	АО Народный Е
000002		Расчетный сч...	Расчетный	50801002	USD	АО Citibank Kas
000010		Расчетный сч...	Расчетный	00474579345	KZT	АО Citibank Kas
000015		Расчетный сч...	Расчетный	50801002	USD	АО Citibank Kas
000020		Расчетный сч...	Расчетный	0005479439	USD	АО Citibank Kas
000003		Расчетный сч...	Расчетный	004743597540	KZT	АО Банк Центри
000011		Расчетный сч...	Расчетный	00058743589	KZT	АО Банк Центри
000016		Расчетный сч...	Расчетный	00457943501	KZT	АО Банк Центри
000018		Расчетный сч...	Расчетный	000435745	KZT	АО Банк Центри
000022		Расчетный сч...	Расчетный	0098778785	KZT	АО Банк Центри
000030		Расчетный сч...	Расчетный	00034579045	KZT	АО Банк Центри
000025		Расчетный сч...	Расчетный	000609718	KZT	АО Казкоммер
000001		Расчетный сч...	Расчетный	0045796458	KZT	АО Казкоммер
000004		Расчетный сч...	Расчетный	000609718	KZT	АО Казкоммер

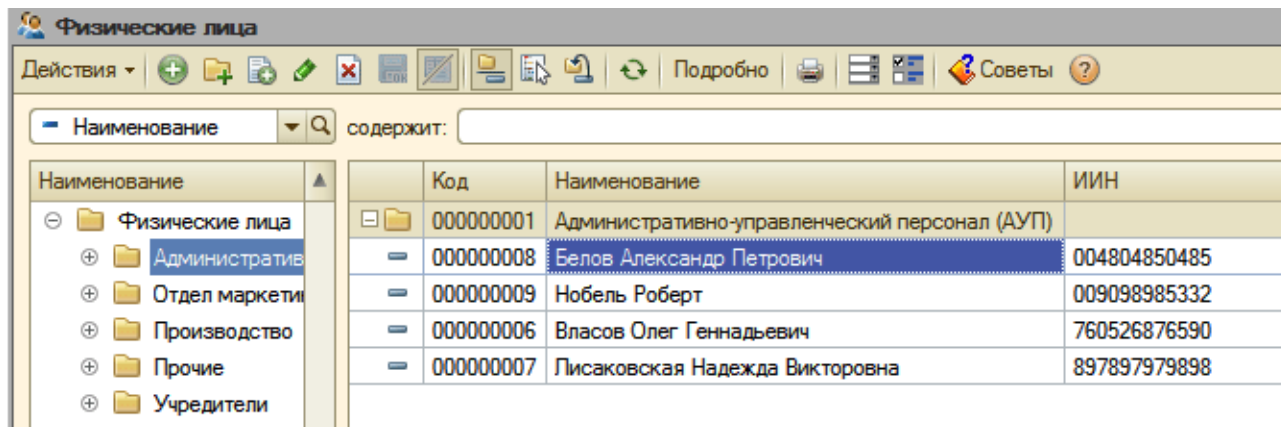


Код	Префи...	Наименование	Валюта
000000002		Валютная касса	USD
000000001		Касса (в тенге)	KZT

This directory is subordinated to the directory Organizations, and should be filled by pressing button "Bank and Cash Accounts" as the bottom of directory Organizations.

3.4. Directory "Employees".

Directory "Employees" is intended for storing information about employees of the organization. It is used both when the issuance of the primary documents takes place, and for conducting the analytical book-keeping on accounts 3350 "Salary Calculations for Personnel", 1251 "Debts of Workers", etc. In a typical configuration directory "Employees" supports a three-level structure, i.e. employees in the directory can be united in any groups and subgroups:



At the bottom part of directory there are several buttons that allow receiving information about the chosen employee or about all employees of the company, and also to form reports on personnel. It should be noticed that as the majority of requisites are periodic, reports are formed as of current (working) date - date which is actually specified in the heading of the form. For changing date of actuality it is necessary to establish this date as current working date before creating the report.

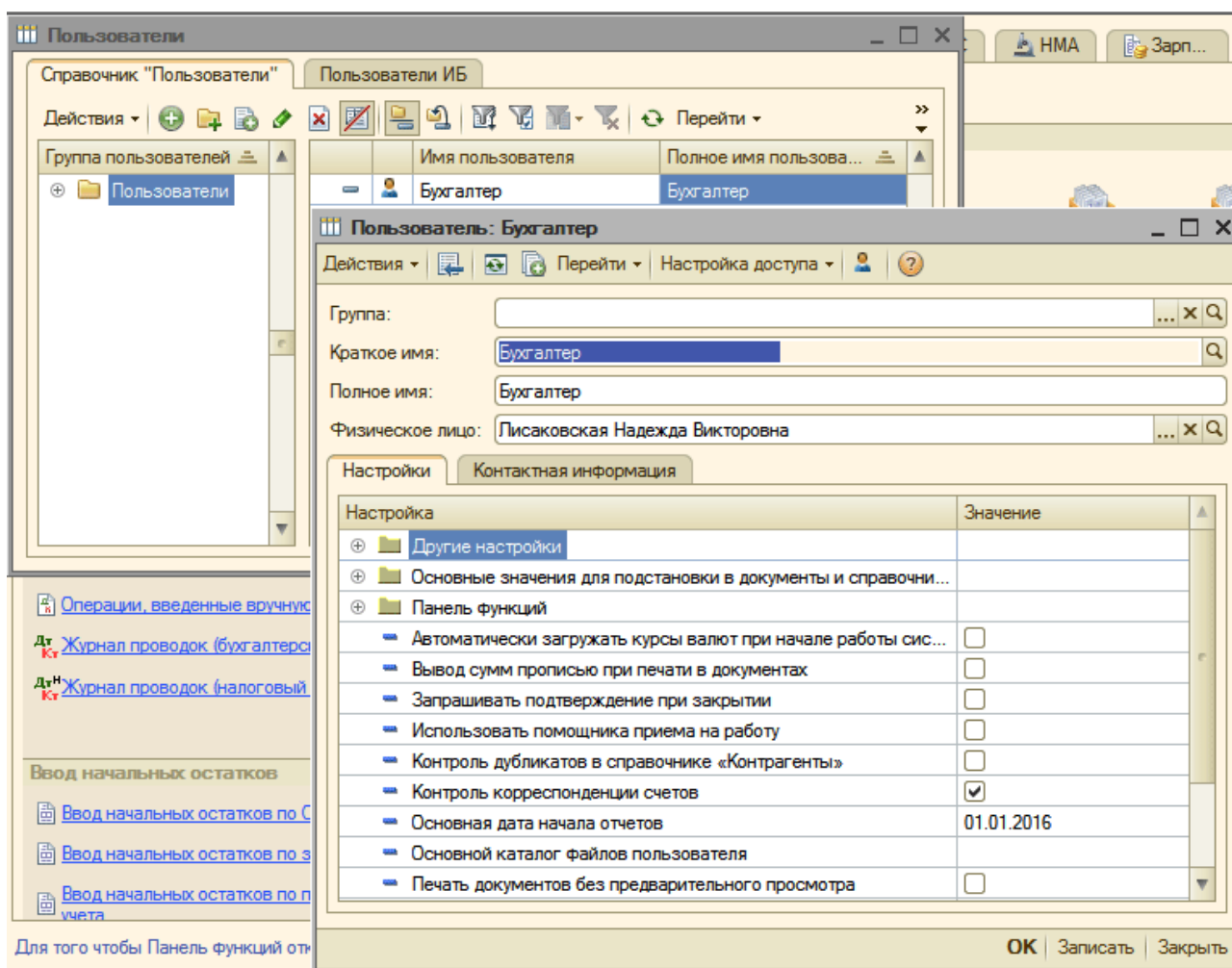
If in the directory the specific employee is chosen instead of choosing the group of employees, then by pressing button "Report by Employee" it is possible to generate the information report only about the chosen employee. Unlike the report formed for all employees, in this report the history of change of the initial data is reflected.

It is necessary to note that input and editing of directory's periodic requisites is carried out only through personnel documents. Information from these documents is automatically recorded into the value histories of directory "Employees".

3.5. Directory "Users".

Directory Users allows selecting a concrete employee responsible for working with company's accounting documents, as well as name of this company from the directory Organizations. To give an employee the whole control over organization's accounting operations (checkbox Control Over Organization), it's necessary to open directory User Privileges and put a tick in the column Organization prior to working with directory Users.

Screenshot of directory Users is shown below:



3.7. Directory "Contractors".

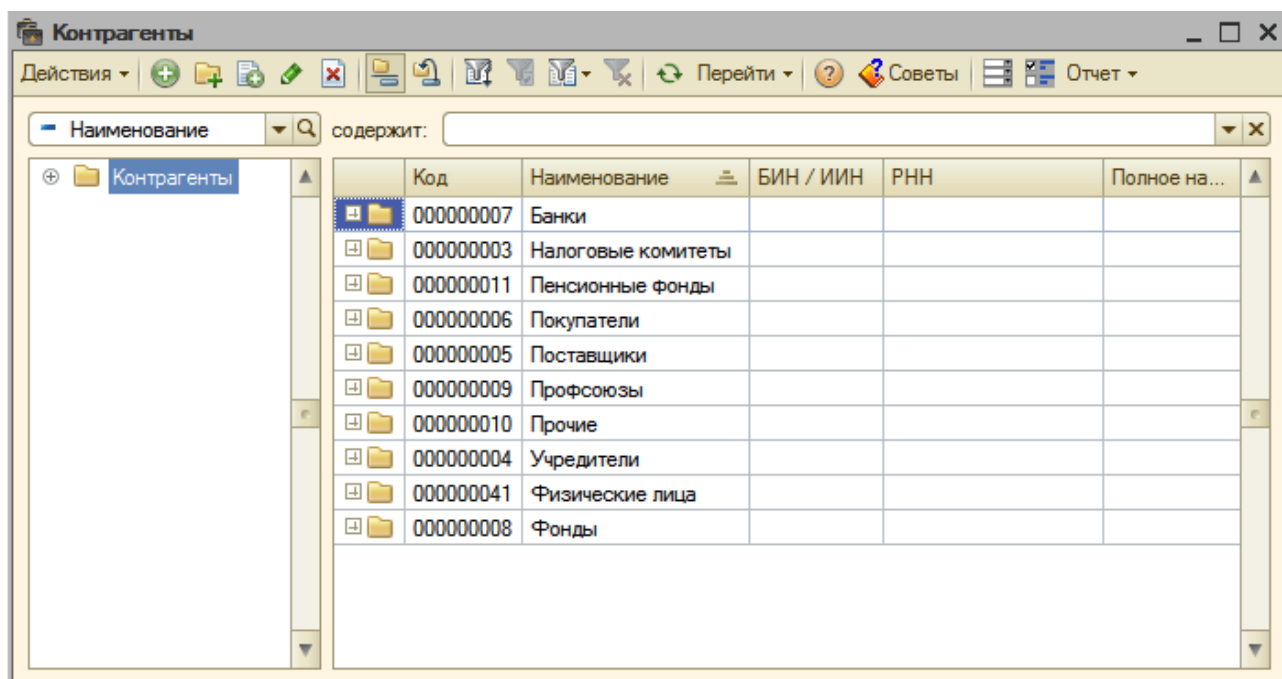
Directory "Contractors" contains information about contractors of the organization (legal entities and natural persons) and is used both for issuance of primary documents, and for conducting the analytical bookkeeping on accounts of subgroups:

Investments;
 Arrears of Buyers and Customers;
 Reserves Under Doubtful Claims;
 Accounts Receivable from Affiliated (Dependent) Organizations;
 Other Accounts Receivable;
 Deferred Expenses;
 Advance Payments Given;
 Financial Investments;
 Authorized Capital;
 Loans;
 Deferred Income;
 Payments Under Dividends and Participants' Incomes;
 Accounts Payable to Affiliated (Dependent) Organizations;
 Advance Payments Received;
 Payments to Suppliers and Contractors;
 Other Accounts Payable and Charges;

... and off-balance-sheet accounts:

Rented Fixed Assets;
Inventory Accepted for Storing;
Materials Accepted for Processing;
Goods Accepted for Commission/Consignment;
Loss from Bad Debtors Written Off;
Provisions of Obligations and Payments Received;
Provisions of Obligations and Payments Given;

Electronic form of directory Contractors is shown on the picture below:



The hierarchical structure of directory Contractors can contain up to 3 levels. At the bottom of the electronic form there are buttons "Contracts" and "Settlement Accounts", which are intended for opening the same directories subordinated to the chosen contractor. It means, that elements of directories "Contracts" and "Settlement accounts" can exist only for the chosen element of the directory "Contractors".

Let's discuss in more details directory Contracts. The given directory is intended for storing the bases (contracts, certificates, etc.) for settlement with contractors and used for conducting the additional analytical book-keeping on the same accounts, on which the analytical accounting of subconto "Contractors" is conducted. The list of bases in the given configuration can have two-level structure, i.e. separate settlements within the framework of one contract can be united in separate groups. For example, group can be called "Contract #37", and elements of the contract will be "Bill 23 / invoice #56" and "Bill. 45 / invoice #79".

For filling directory Contracts, open directory Contractors, choose the necessary element, and then press button "Bases" which is located at the bottom part of directory's electronic form.

Elements that are supposed to be used for conducting the analytical accounting are entered into directory in the section of bases of calculations with contractors. Filling of the given directory is determined by experience of conducting the analytical book-keeping of accounting records.

For accounts that involve credits and loans, numbers of contracts, e.g. " Contract #77 from 15.04.2016" are specified.

For accounts with suppliers - numbers of bills, certificates and invoices in some cases it is convenient to specify through fraction numbers of bills and invoices, for example, " bill #45 / invoice #123 ". If invoices are sent by suppliers or are given out to buyers after reception or delivery of bills, then the respective alterations are entered into the directory "Contracts" as the receipt or delivery of invoices occurred.

According to the listed above accounts the contractor is requested when the values of subconto are entered into transaction. After that the required value of subconto "Basis" (that is an element of directory "Contracts") is chosen out of the list of contracts.

In documents after the choice of contractor the requisite "Contract" (or in some documents - "Basis") should be also filled. This value can be changed, by choosing other element from directory "Contracts".

In directory "Contracts" there is also a requisite "Term of Payment", which is used in the regulated reports for allocation of Accounts Receivable and Accounts Payable on terms of repayment. It is necessary to fill in it when debit or credit debts arise.

Accounts Receivable (i.e. debts of other organizations to your organization) arises, for example, when you sell goods (production), render services, and cash is received in the subsequent period. In this case, debit debt is taking place on accounts 12xx.

Accounts Payable (that is debt of your organization to other organizations) arises, for example, when your organization purchases material on delayed payment or at reception of credit from the bank. In this case accounts payable are recorded on accounts 3xxx.

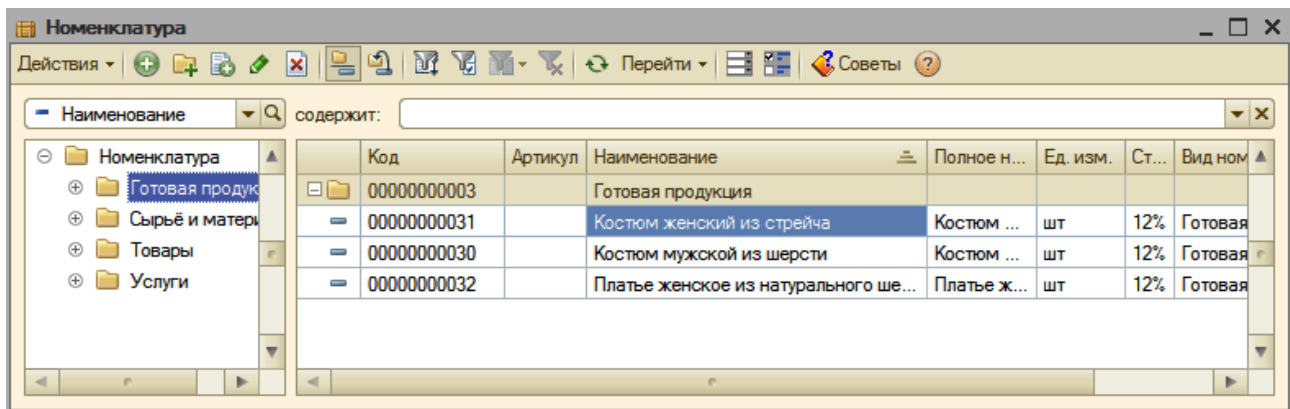
For transactions involving 100 % advance payments from customers, and 100% advance payments to suppliers, it is possible not to fill the "Term of Payment " requisite.

3.8. Directory "Nomenclature".

Directory Nomenclature is used for storing the records on finished goods, carried out works, rendered services and goods for resale It is used for conducting the analytical book-keeping on accounts 1320 "Finished Goods", 1330 " Purchased Goods", and 9030 "Goods Accepted for Commission/Consignment". It is also used for issuance of primary documents: bills, invoices, etc.

For convenience of information search in the directory "Nomenclature", a three-level hierarchy is used, i.e. nomenclature can be united in any groups and subgroups. For example, in the group of goods "Clothes" there can be such subgroups as "Menswear", "Lady's wear", "Nursery clothes", etc. Within these subgroups specific nomenclature units can be specified.

Electronic form of directory Nomenclature is shown on the picture below:



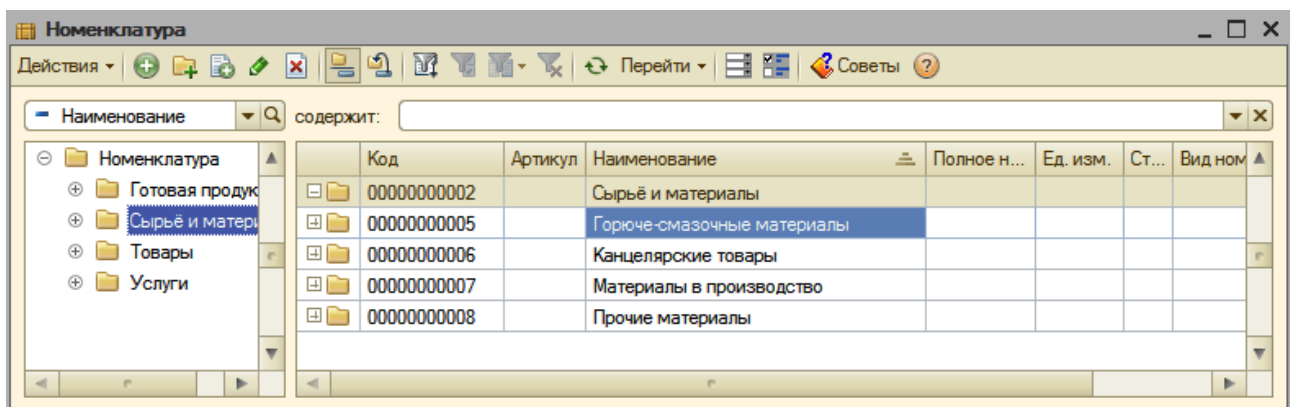
Using the button "Analysis of Subconto Nomenclature" it is possible to form the report both for the group of directory, and for separately taken nomenclature units.

Button "History" allows seeing and changing values of periodic requisites of the chosen nomenclature unit.

3.9. Directory "Materials".

Directory "Materials" is intended to store the list of materials shipped to organization and used both for issuance of primary documents, and for conducting the analytical book-keeping on balance accounts 1310 "Materials", "Self-manufactured semi-finished products", and off-balance-sheet account "Materials Accepted for Processing".

Electronic form of directory Materials is shown on the picture below:

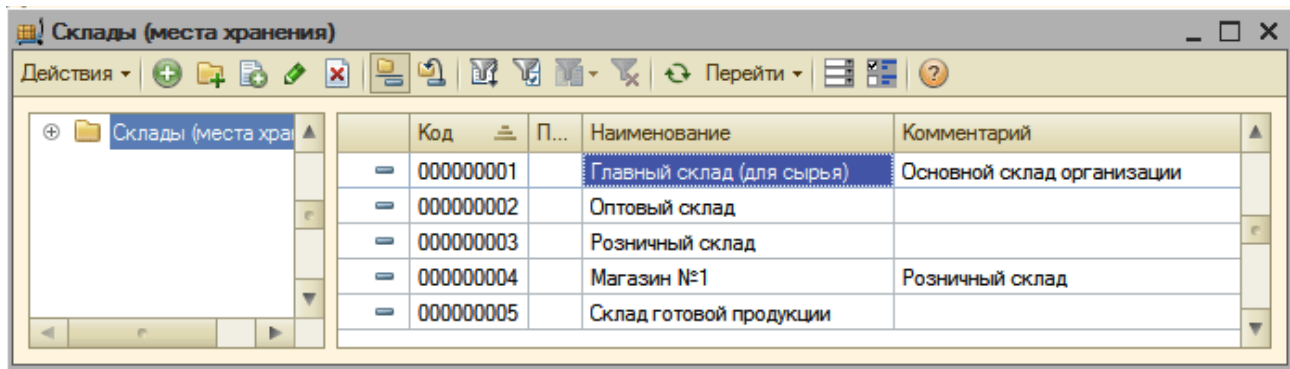


This directory supports two-level structure that allows uniting materials in any groups by kinds of materials, e.g. "Bulk materials", "Paint", "Decorating materials", etc.

3.10. Directory "Inventory Storage Places".

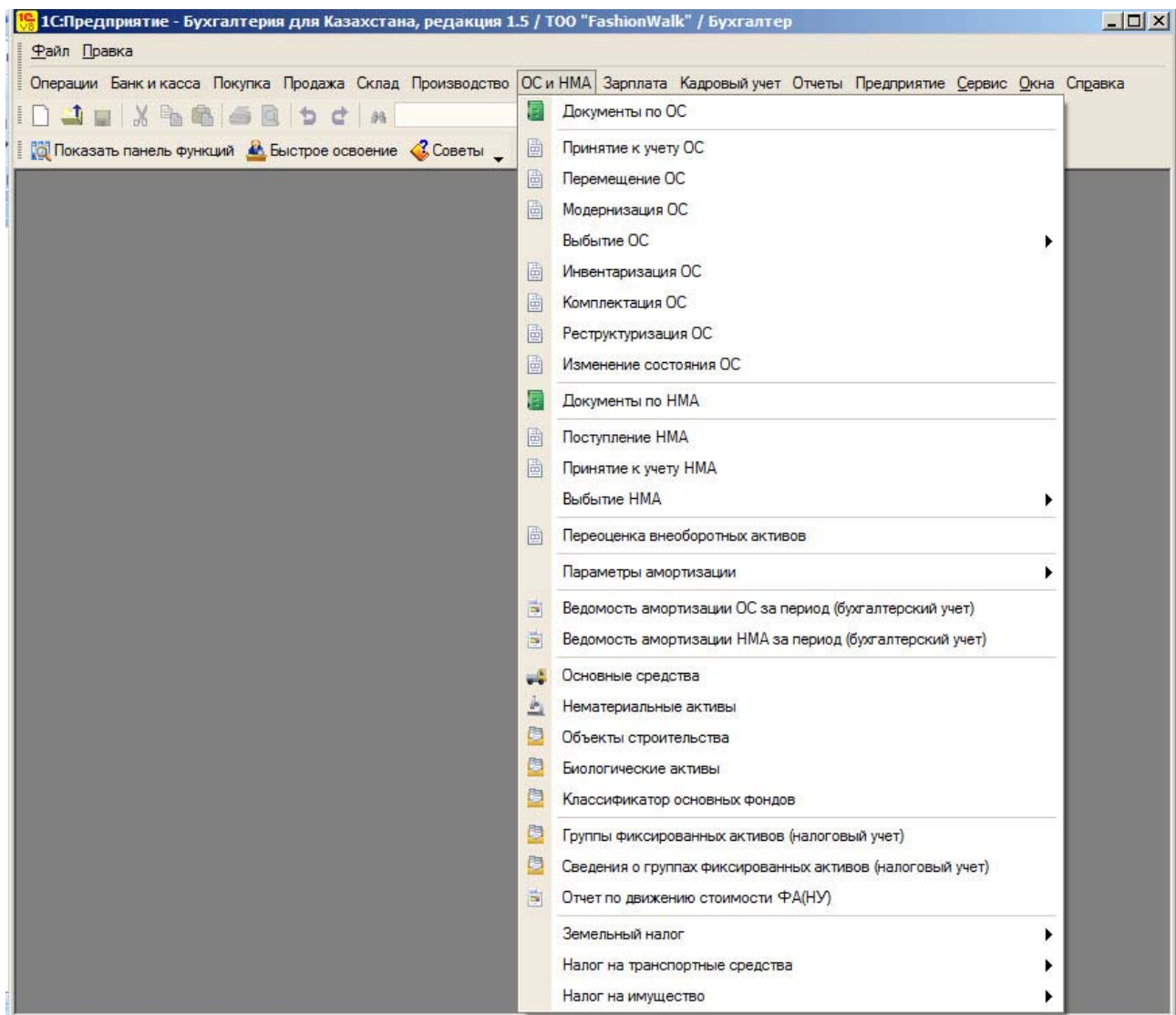
This directory is intended for conducting the list of storage places and used in issuance of primary documents, as well as for conducting the analytical book-keeping on accounts "Machines and equipment", 1310 "Materials", "Self-produced semi-finished products", 1320 "Finished goods", and 1330 "Goods".

The directory is organized as a single-level list of storage places:



Each element is characterized by code, and name of a storage place (warehouse). Internal registration code is automatically given to each new storage place by the program. Name of storage place is entered by the user.

Submenu Fixed Assets contains links to such directories as Fixed Assets, Groups or Fixed Assets in Tax Accounting, Taxable Objects of Property, Land, and Transportation Taxes, and Land Categories:



3.11. Directory "Fixed Assets".

Directory Fixed Assets stores information on main categories of company's Fixed and Intangible Assets: plant and equipment, land, construction in progress, vehicles, as well as goodwill, license agreements, patents, software, etc., and used both for issuance of primary documents, and for conducting the analytical book-keeping on accounts:

Intangible assets;

Amortization of Intangible Assets;

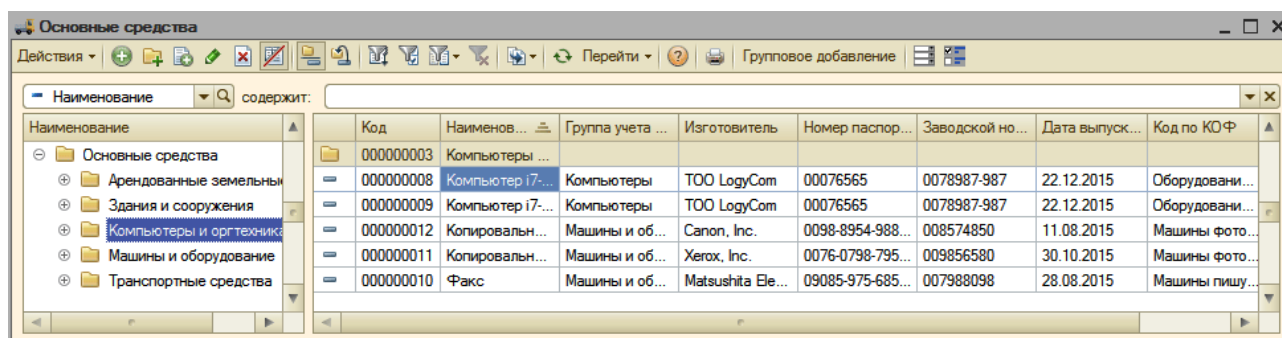
Fixed Assets;

Deterioration of Fixed Assets;

Revenues and exp. from realization of Fixed and Intangible assets;

Additional outstanding capital from reassessments of Fixed Assets.

Electronic form of directory Fixed Assets is shown below:



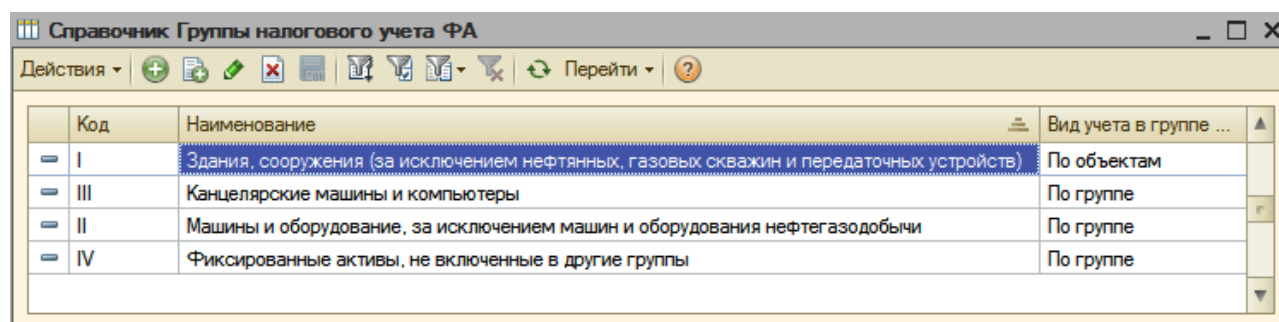
Код	Наименование	Группа учета	Изготовитель	Номер паспор...	Заводской но...	Дата выпуск...	Код по КОФ
00000003	Компьютеры ...						
00000008	Компьютер i7...	Компьютеры	TOO LogyCom	00076565	0078987-987	22.12.2015	Оборудовани...
00000009	Компьютер i7...	Компьютеры	TOO LogyCom	00076565	0078987-987	22.12.2015	Оборудовани...
00000012	Копировальн...	Машины и об...	Canon, Inc.	0098-8954-988...	008574850	11.08.2015	Машины фото...
00000011	Копировальн...	Машины и об...	Xerox, Inc.	0076-0798-795...	009856580	30.10.2015	Машины фото...
00000010	Факс	Машины и об...	Matsushita Ele...	09085-975-685...	007988098	28.08.2015	Машины пишу...

This directory shows Fixed Asset's inventory number, name, type of fixed asset, its group, account for expenses on which depreciation or amortization charges will be attributed (for example, 7210 - for assets located in administrative division, 8114 - for assets located in production division), and attribute "Compute Depreciation" showing whether or not to charge depreciation/amortization expense on a selected asset.

3.12. Directory "Groups of Fixed Assets in Tax Accounting".

Directory Groups or Fixed Assets in Tax Accounting is invoked at filling information about company's assets into directory Fixed Assets. It contains marginal depreciation/amortization rates for fixed assets in tax accounting. These marginal rates can be also used to find out useful life of the desired fixed asset.

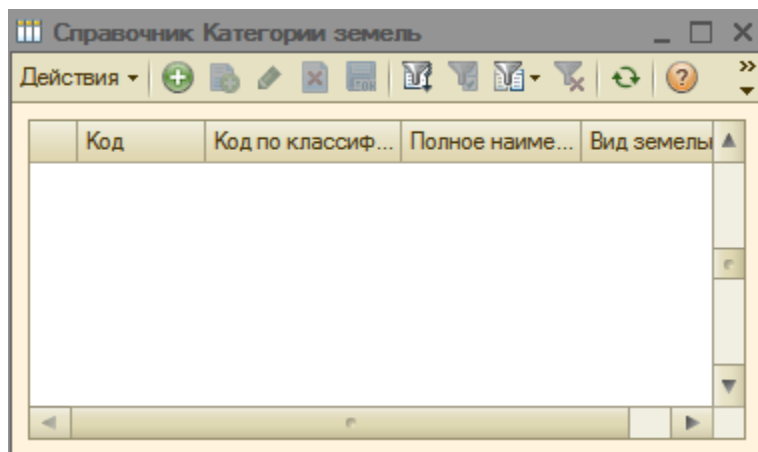
Electronic form of this directory is shown on the following picture:



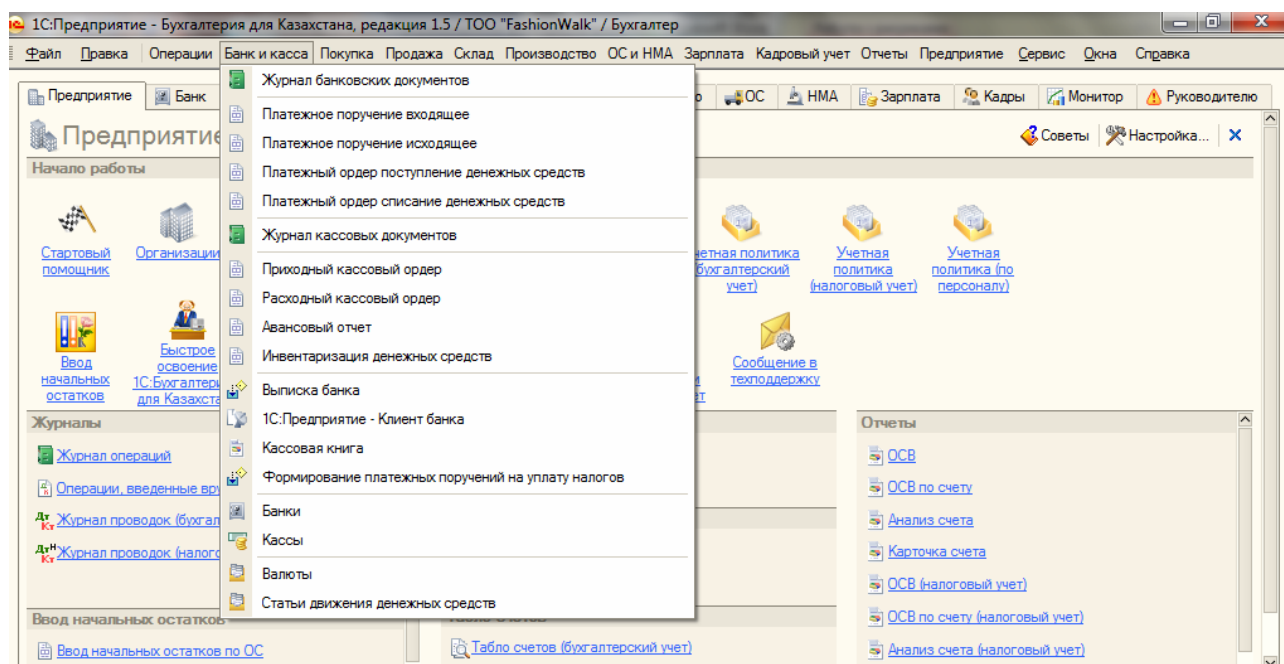
Код	Наименование	Вид учета в группе
I	Здания, сооружения (за исключением нефтяных, газовых скважин и передаточных устройств)	По объектам
III	Канцелярские машины и компьютеры	По группе
II	Машины и оборудование, за исключением машин и оборудования нефтегазодобычи	По группе
IV	Фиксированные активы, не включенные в другие группы	По группе

3.16. Directory "Land Categories".

Directory Land Categories allows more detailed accounting for land assets by collecting information on company's land lots and their categories:



Next submenu Banks and Payments contains three items: Banks, Payment Destination Codes and Codes of Budgetary Classification:

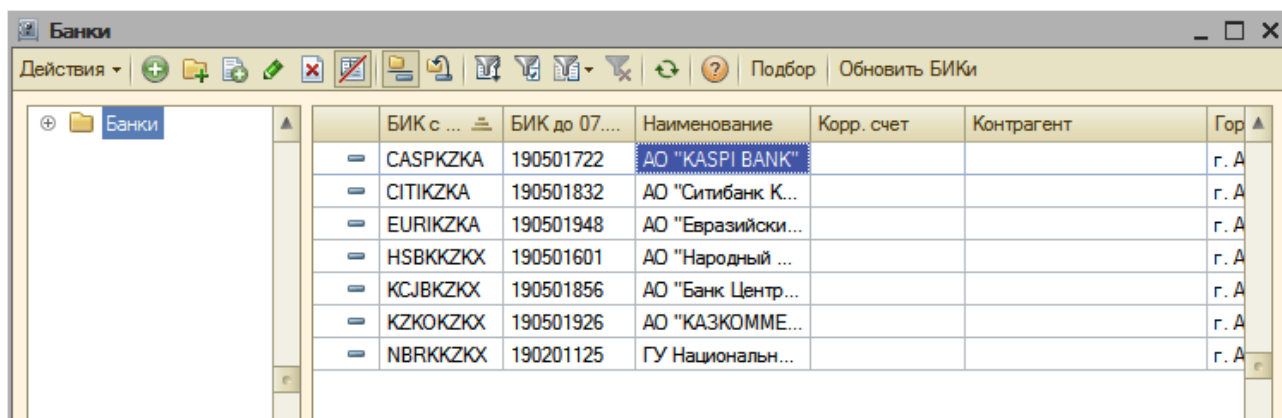


3.17. Directory "Banks".

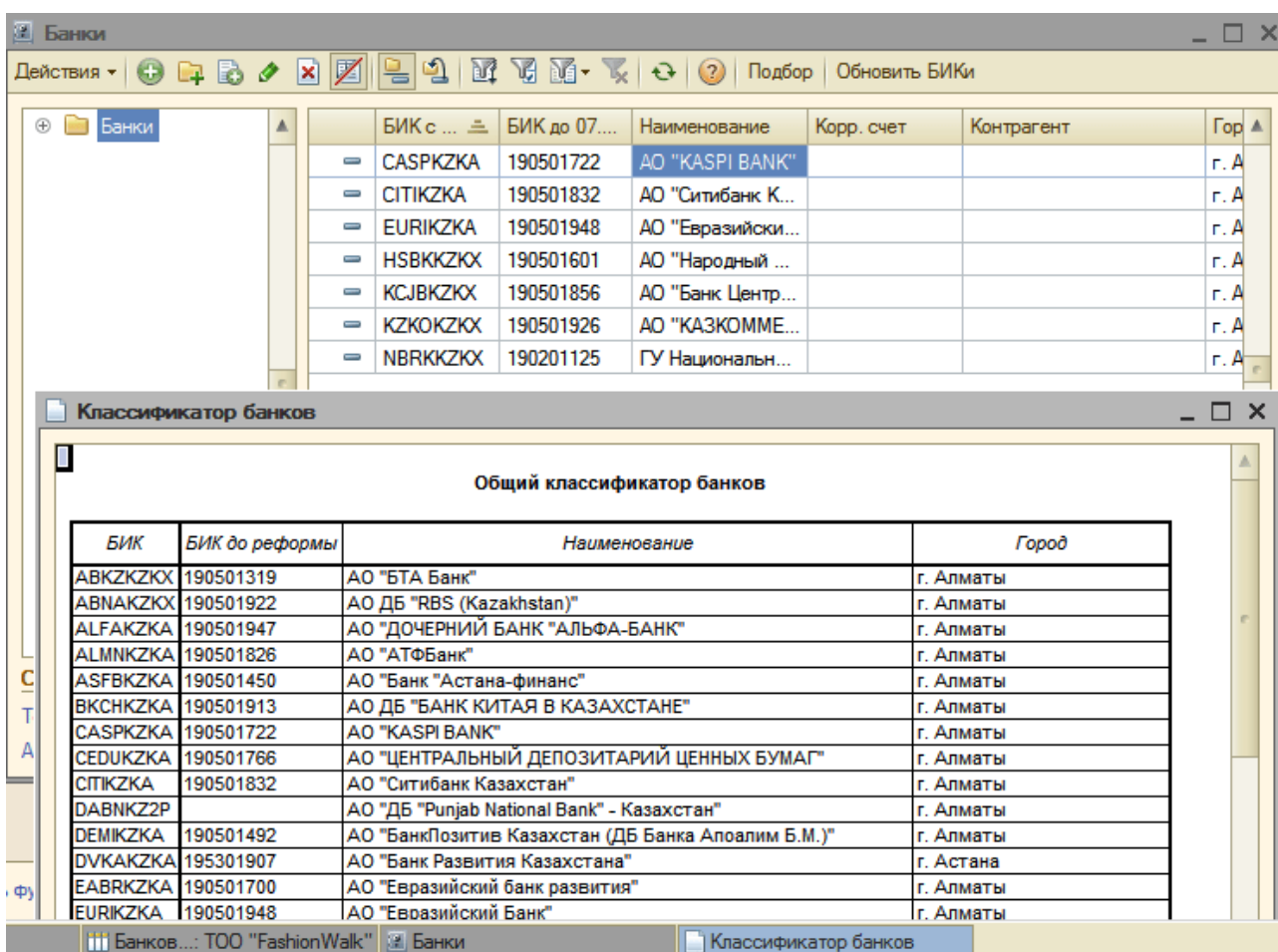
Directory "Banks" is intended for storing the list of banks, which is used at the indication of bank's requisites of our organization and bank's requisites of contractors.

While filling information about certain bank, you will be required to provide such details as bank's name, Bank's Identification Code (БИК or МФО), taxpayer's registration number (TRN) code of the qualifier of a world (global) society of inter-bank and financial telecommunications (SWIFT) - (these data are used in documents), as well as bank's address (it is used for creation of references on bank's accounts), and some other.

Electronic form of directory Banks is shown on the picture below:



In a given configuration, directory "Banks" could be automatically filled from the classifier Banks (by pressing the corresponding button at the bottom of the electronic form), which already contains the full information about basic requisites of banks located in Kazakhstan:



3.20. Directory "Currency".

Directory Currency is intended for storing the list of currencies and history of their exchange rates, and is used in the bookkeeping on accounts with the indication of the currency account. This directory has a single-level structure. The code, brief designation of currency, rate and multiplication factor should be specified for each element of this directory:

Валюты

Дата курса: 08.01.2016

Код	Наименование	Полное наименова...	Курс	Кратность
978	EUR	Евро	1,0000	1
398	KZT	Казахстанский те...	1,0000	1
840	USD	Доллар США	300,0000	1

Валюта: USD

Наименование: USD Код: 840

Буквенный код: USD

Полностью: Доллар США

Параметры прописи целой части для русского языка

Род: Мужской один: доллар два: доллара пять: долларов

Параметры прописи дробной части для русского языка

Род: Мужской один: цент два: цента пять: центов

Количество разрядов при выводе дробной части в виде числа: 2 знака

История курсов

Период	Валюта	Курс	Кратность
01.01.1980	USD	1,0000	1
01.01.2016	USD	300,0000	1

Журналы: Банковские расчетные документы

Справочники: Статьи движения де, Контрагенты, Валюты, Банки

OK | Записать | Закрыть

Requisites "Multiplication Factor" and "Exchange Rate" are interconnected. In the requisite "Multiplication Factor" - the amount of foreign currency units is set, for which quotation of rate in tenge is conducted, and in the requisite "Exchange Rate" the current rate in tenge is specified for the amount of foreign currency units shown in the requisite "Multiplication Factor". For example, the quotation on US dollar is conducted in tenge for 1 US dollar. Multiplication Factor in this case is one. The quotation on Italian lira is conducted in rubles for 1000 Italian liras. Multiplication Factor in this case is equal 1000.

Requisites "Multiplication Factor" and "Exchange Rate" are periodic, that is each of their value is entered on the certain date and is extended to all subsequent dates, until the next new value will be entered.

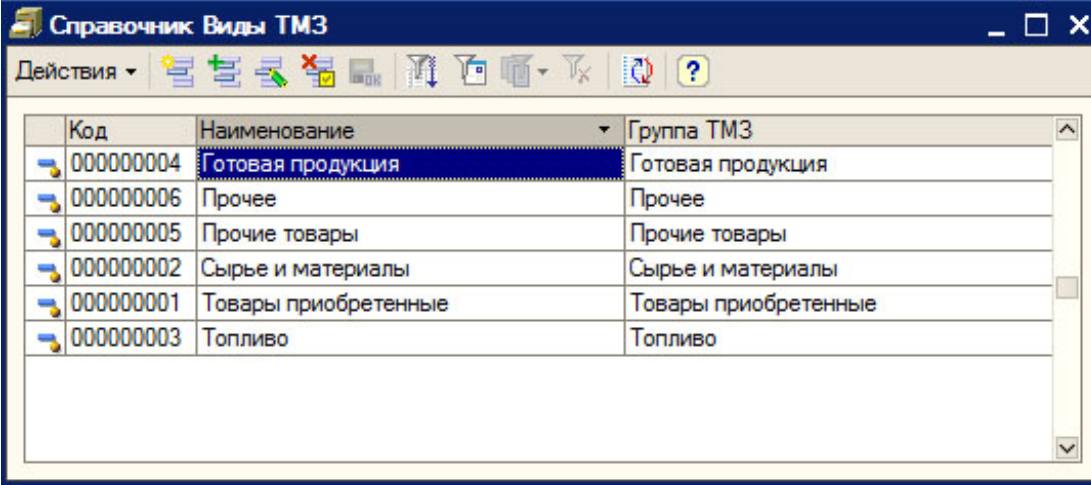
When the current exchange rate (according to which the payments with contractors are conducted) is changed, it is necessary to open the "Currency" directory, choose the line with desired currency with the help of cursor and enter rate of the new value for the given currency. All previous values of the rate are kept together with dates of their change and can be overlooked or changed in a special window which is opened by pressing button "History".

For viewing the list of exchange rates, choose with cursor the necessary currency and then use button "Report on Exchange Rates" located at the bottom part of the "Currency" directory's form. The report on exchange rates is formed for the chosen period of accounting totals (Service => Settings => Accounting Totals). To get the history of the rate for any period click the button "Settings" in the formed report, specify period you are interested in, and press button "Create".

While making accounting transactions with accounts for which indication of conducting the currency accounting is switched on, program will request concrete currency for calculation of the transaction amount in tenge. The choice of currency in operations' and documents' input dialogues is carried out without an opportunity of editing. For editing the "Currency" directory (including changes in the current exchange rate), this directory should be opened from the main menu of the program.

3.21. Directory "Types of Nomenclature".

Directory Types of Nomenclature is invoked at filling different documents, and allows analytical accounting for revenues and expenses of the selected type of nomenclature:



Код	Наименование	Группа ТМЗ
000000004	Готовая продукция	Готовая продукция
000000006	Прочее	Прочее
000000005	Прочие товары	Прочие товары
000000002	Сырье и материалы	Сырье и материалы
000000001	Товары приобретенные	Товары приобретенные
000000003	Топливо	Топливо

3.22. Directory "Types of Expenses".

The new concept "tax accounting" has appeared since July 1, 1995, when the new tax laws has been adopted. New terminology has appeared - permanent and temporary differences between accounting and tax income, tax effect and others. The concept "profit left after paying off expenses" has disappeared. Now all expenses of the enterprise are divided into those that go on deductions (reducing taxable base) and expenses which are not going on deductions (go on results of economic activities after taxation). And, the majority of deductions (as, however, and the set of incomes) are not formed in the book-keeping. If all expenses are just lumped sum within one year, without storing the necessary accounting and operative data, then at the end of the year it will be practically impossible to group and analyze the received data, and, as a result, to fill in "The Declaration on the Cumulative Revenues and Deductions Made of the Legal Entity". It is rarely possible that the accounting income and taxable income are equal. It is explained by the fact that principles of tax laws differ from requirements of accounting. Therefore the difference arises between accounting and taxable incomes.

In the offered configuration is an attempt with the help of directories to conduct in parallel with accounting for expenses and revenues also tax (operative) accounting for incomes and deductions by types, to determine correctly taxable income of the legal person and fill in the appropriate declaration. Timely grouping of incomes and expenses within the tax year allows at the end of one year receiving the sum of deductions from the cumulative annual revenue practically without making any random sampling.

Directory Types of Expenses incorporates all expenses going and not going on deductions in accounting and tax accounting. The given directory has 2 levels of hierarchy. At the first level expenses are grouped by elements of the expenses necessary for the administrative and managerial accounting at the enterprise. At the second level, expenses can be specified with different levels of details:

Наименование	Код	Наименов...	Категория зат...	Принятие к налогам...	Вид расходов в налоговом...
Статьи затрат					
Командировочные	000000063	Командирово...			
Коммунальные	000000043	Коммунальны...			
Налоги и отчисления	000000049	Налоги и отчи...			
Расходы будущих периодов	000000071	Расходы буду...			
Расходы по амортизации	000000034	Расходы по а...			
Расходы по заработной плате	000000025	Расходы по з...			
Расходы по связанным лицам	000000059	Расходы по с...			
Расходы по социальным отчислениям	000000037	Расходы по с...			
Расходы по судам	000000056	Штрафы, пени...			
Штрафы, пени, неустойки	000000010	Амортизация ...	Прочие расхо...	✓	Амортизация
	000000021	Аудиторские (...)	Прочие расхо...	✓	Прочие расходы, относим...
	000000001	Курсовые раз...	Прочие расхо...	✓	Прочие расходы, относим...

It is necessary to notice that so-called temporary differences may arise because of different requirements of tax laws and book-keeping. The time of recognition of revenues and expenses is the main reason for occurrence of temporary differences between accounting income and taxable income.

Temporary differences, as against to permanent differences arise in one accounting period and does not appear in the subsequent periods. Thus, it is important not only the absolute size of differences, but also its sign ("+" or "-").

They can result because of:

1. Applications of different methods of depreciation;
2. The differences that arise in write-off of the technological equipment and put it from the cost balance of group;
3. Different periods for accounting of doubtful debts;
4. Accounting of levied taxes in the book accounting and charged within the paid limits in the tax accounting;
5. The different accounting of the uncovered loss from realization of securities;
6. The accounting recognizes all expenses related with the repairs of Fixed Assets and only 12% of the cost of Fixed Assets or group of Fixed Assets under the tax accounting from the cost of Fixed Assets;
7. A difference in the account of spadework in geology, etc.

It is possible to draw the conclusion that the part of these expenses is necessary to recalculate for the tax accounting at the end of one year. These differences will be founded in the appendix #15 and "Declarations on the cumulative annual revenues and deductions made by legal entity".

The reason for occurrence of permanent differences is the fact that part of charges and incomes which are taken into account at definition of the accounting income, is not taken into account at definition of the tax income.

Expenses can be of the following types:

1. Expenses from unfavorable exchange rate.
2. Penalties to the budget.
3. Expenses not related to the entrepreneurial activity.
4. Travel allowance and representative expenses, exceeding norms established by the Government of the Republic of Kazakhstan.
5. Expenses on insurance and pensions.
6. Losses that have arisen at realization of buildings the useful life of which is no more than 3 years.
7. Payment of interest for the credit over the sums determined at the rate of refinancing established by the National bank of the Republic of Kazakhstan.
8. The tax privileges given to legal persons according to tax laws.
9. Others.

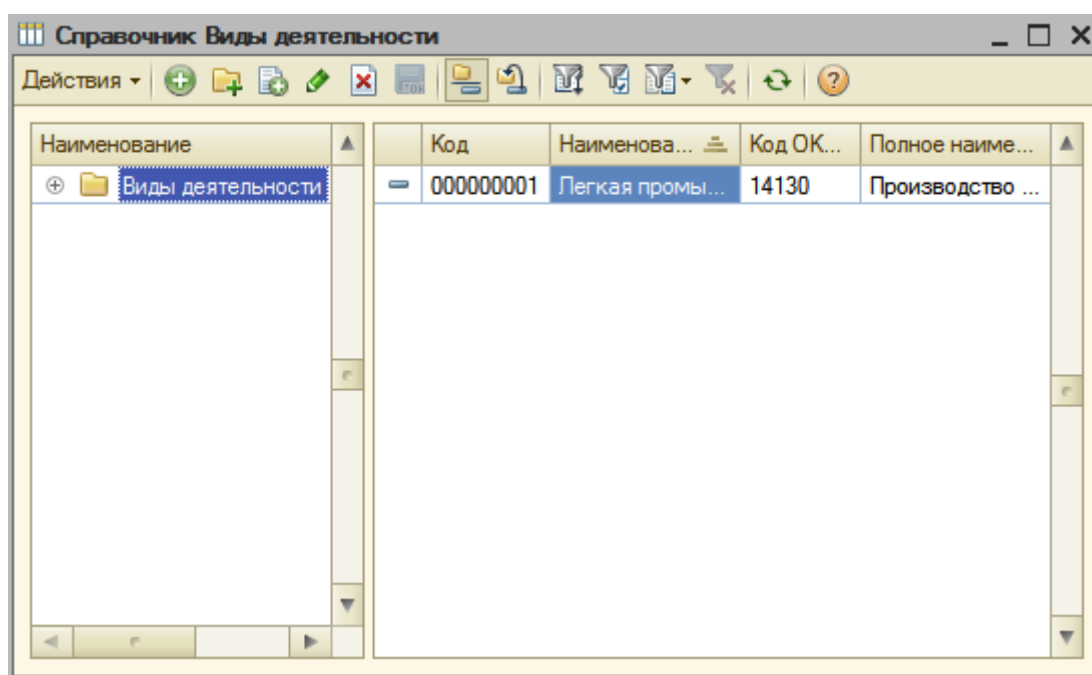
Submenu Production and Realization contains the following elements: Types of Activity, Types of Turnover on Realization, Variants of Realization, and Structure of Finished Goods:

3.23-3.24. Directories "Types of Activity" and "Structure of Finished Goods".

According to the current legislation, organizations are obliged to conduct the separate accounting of expenses and realizations by types of activity. All activities that are carried out by organization are listed in the directory "Types of Activity".

For separate accounting of realization and expenses by types of production, carried out works and services rendered on accounts 801x "Main Production" the analytical accounting on subconto "Types of Activity" is conducted.

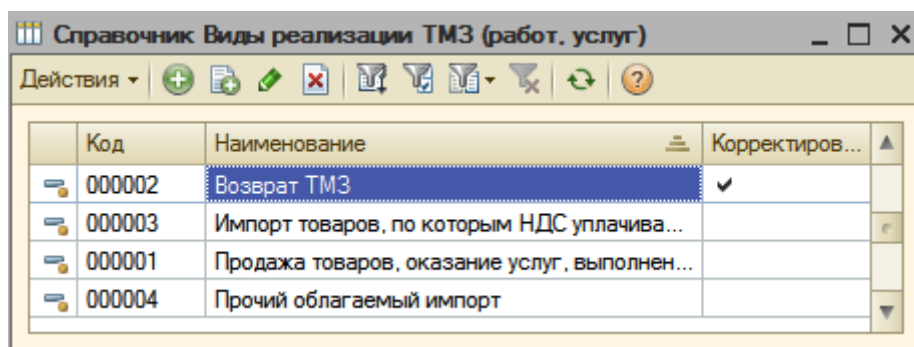
Each type of activity in the directory is described by requisites' values of the code (it is established automatically) and names (entered manually):



Directory Structure of Finished Goods is intended for keeping track of finished goods and their planned quantities.

3.25. Directory "Types of Turnover on Realization".

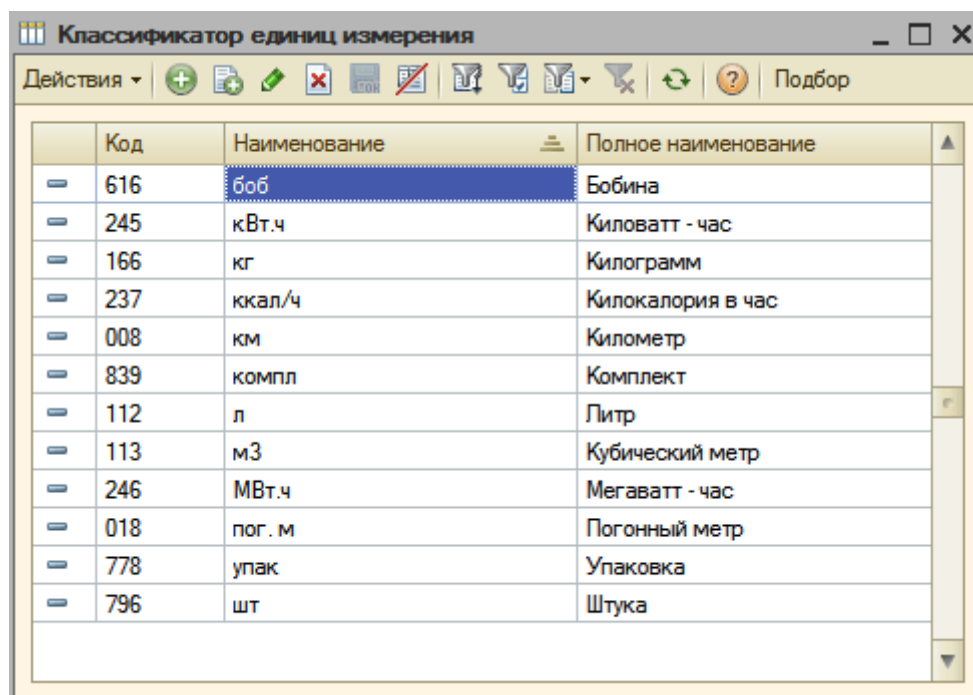
Directory Types of Turnover on Realization is used for selection in documents keeping track of turnover on VAT (taxable or not taxable turnover). Electronic form of this directory is presented on the picture below:



Код	Наименование	Корректиров...
000002	Возврат ТМЗ	✓
000003	Импорт товаров, по которым НДС уплачива...	
000001	Продажа товаров, оказание услуг, выполнен...	
000004	Прочий облагаемый импорт	

3.27. Directory "Units of Measurement".

This directory is used in many documents for selecting more conveniently units of measurements. Electronic form of this directory is presented on the picture below:



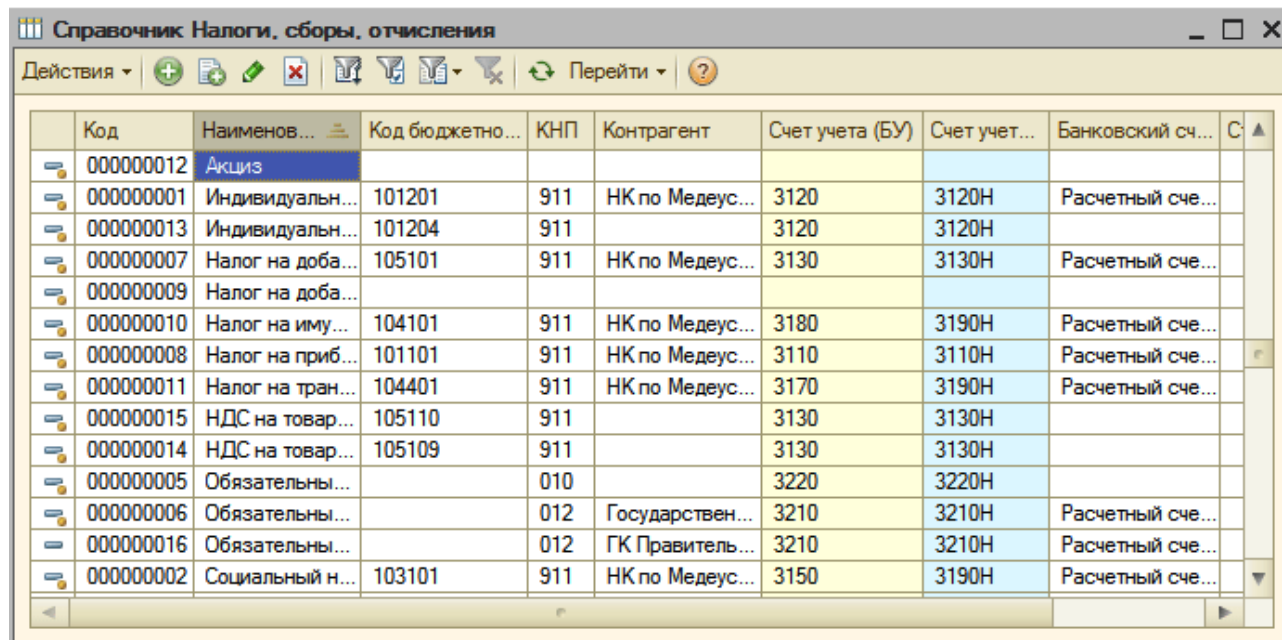
Код	Наименование	Полное наименование
616	боб	Бобина
245	кВт.ч	Киловатт - час
166	кг	Килограмм
237	ккал/ч	Килокалория в час
008	км	Километр
839	компл	Комплект
112	л	Литр
113	м3	Кубический метр
246	МВт.ч	Мегаватт - час
018	пог. м	Погонный метр
778	упак	Упаковка
796	шт	Штука

Submenu Taxes and Payments to Budget contains elements: Variants of Tax Computations, Taxes, Fees and Deductions, VAT Rates, Excise Tax Rates, and Types of VAT to Offset, as shown on the following picture:

3.29. Directory "Taxes, Fees, and Deductions".

Directory Taxes, Fees and Deductions stores information about major taxes available for computation in the accounting configuration. Taxes with fixed rates have an option of changing their value history to allow proper computation of tax for the given date.

Electronic form of this directory is presented on the picture below:

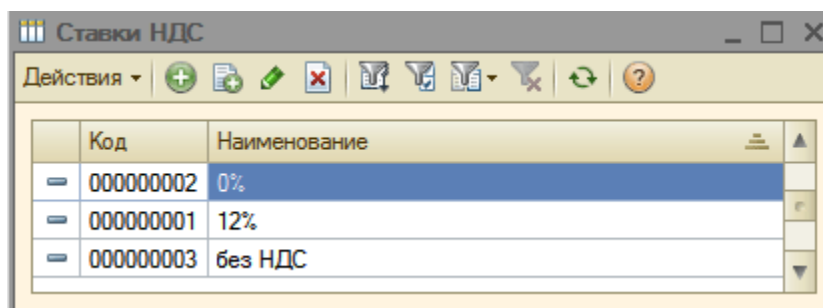


Код	Наименование	Код бюджетной классификации	КНП	Контрагент	Счет учета (БУ)	Счет учета	Банковский счет
000000012	Акциз						
000000001	Индивидуальн...	101201	911	НК по Медеус...	3120	3120Н	Расчетный сче...
000000013	Индивидуальн...	101204	911		3120	3120Н	
000000007	Налог на доба...	105101	911	НК по Медеус...	3130	3130Н	Расчетный сче...
000000009	Налог на доба...						
000000010	Налог на иму...	104101	911	НК по Медеус...	3180	3190Н	Расчетный сче...
000000008	Налог на приб...	101101	911	НК по Медеус...	3110	3110Н	Расчетный сче...
000000011	Налог на тран...	104401	911	НК по Медеус...	3170	3190Н	Расчетный сче...
000000015	НДС на товар...	105110	911		3130	3130Н	
000000014	НДС на товар...	105109	911		3130	3130Н	
000000005	Обязательны...		010		3220	3220Н	
000000006	Обязательны...		012	Государствен...	3210	3210Н	Расчетный сче...
000000016	Обязательны...		012	ГК Правитель...	3210	3210Н	Расчетный сче...
000000002	Социальный н...	103101	911	НК по Медеус...	3150	3190Н	Расчетный сче...

3.30. Directory "VAT Rates".

The given directory is designed for storing the list of VAT rates used in the organization, and is used as the requisite in various directories and documents of a typical configuration. Each element of the given directory is described by values of requisites "Rate, %" and "Representation". In the requisite "Rate, %" the specific value of the tax rate on value added activity is indicated. In the requisite "Representation" the tax rate in the symbolical form is reflected, for example, "Without tax (VAT)", "0 %", "12 %", etc.

Electronic form of this directory is presented below:

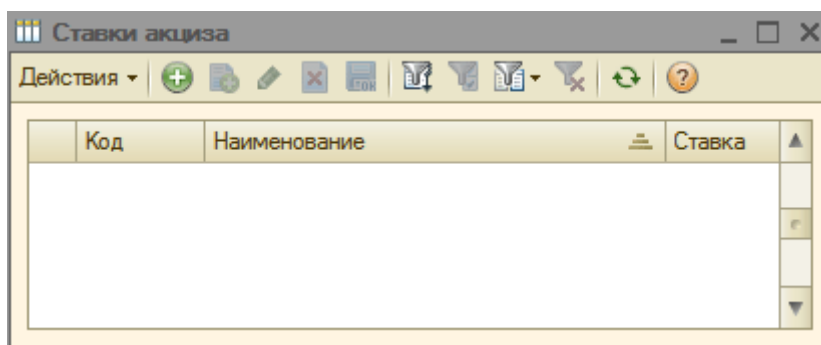


Код	Наименование
000000002	0%
000000001	12%
000000003	без НДС

3.31. Directory "Excise Tax Rates".

Directory Excise Tax Rates is identical in its nature to directory VAT rates, and is used for storing rates of excise taxes and their symbolical representation, as well as unique identification code.

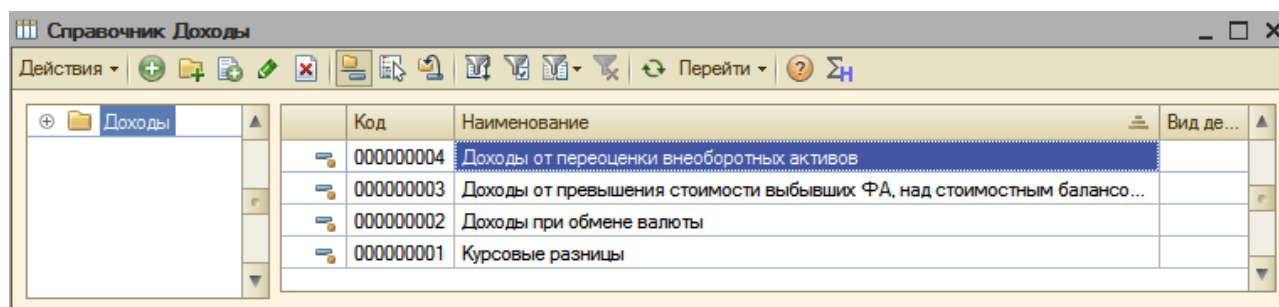
Electronic form of this directory is shown below:



3.33. Directory "Kinds of Revenues".

Values from directory Kinds of Revenues are used as requisites at filling different accounting documents.

Electronic form of this directory is presented below:



3.35 - 3.36. Directories "Deferred Expenses" and "Deferred Income".

Directory Deferred Expenses is designed for holding the list of expenses related to future accounting periods, and used for conducting the analytical book-keeping under account "Deferred Expenses".

Deferred expenses are:

- a rent charge for rent of separate objects of fixed assets, paid in advance for future periods;
- charges on subscription of periodicals for internal using;
- charges related to the advertising of goods;
- charges on non-uniformly repair made to fixed assets (if the organization does not create a reserve for repair of fixed assets);
- charges on purchase of licenses within 1 year, etc.

The name and the period (beginning and ending) at which the expense incurred and postponed for future periods should be indicated in the directory for each kind of expense. It will be included in the cost of production, works and services or in current period's expenses and in overhead expenses in manufacturing.

Directory Deferred Income is intended for conducting the list of kinds of incomes received in the current accounting period, but postponed to the future accounting periods. In a typical configuration the given directory is used for conducting the analytical bookkeeping on account "Deferred Income".

Deferred incomes are:

- received rent payment and rent for the future periods;
- advance payment for municipal services;
- proceeds from transportation under monthly and quarterly tickets;
- a subscription payment for using communication facility, received in advance;
- payment of post-warranty service, etc.

For each kind of income, the name of income sources received against future periods, which will be written off equally on group 6010 "Income from the Main Activity" is specified.

In the offered configuration, transactions that involve write-off of future periods' incomes are entered manually. In the requisite "Name" names of kinds of income should be specified in the order of occurrence.

Electronic forms of these directories are presented on the following picture:

Наименование	Код	Наименование	Способ списания	Сумма	Счет	Вид аналитики	Аналитика
Подписка на журна...	00000000001	Подписка на журна...	Равномерно	12 000	7210	Статьи затрат	Подписка на ...
		08.01.20... 30.12.20...			7200H	Статьи затрат	Подписка на периодическ...

3.37. Directory "Types of Money Turnover".

Values from directory Types of Money Turnover are used in documents involving realization and purchase of fixed/intangible assets, goods, works, and services (Expenses Invoices and Receipt Invoices), payment of wages, as well as obligatory payments to budget. This directory stores unique identification code for each type of turnover, description of each type of turnover, type of turnover itself (inflow or outflow), analytical account on which this turnover is recorded, and analytical characteristic of activity (operational, financial or investment).

Electronic form of this directory is shown on the picture below:

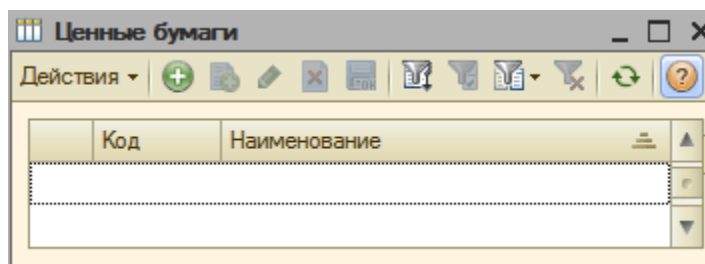
Код	Наименование
000000002	Движение от инвестиционной деятельности
000000036	Возмещение при потере контроля над дочерними организациями
000000038	Вознаграждения
000000037	Дивиденды
000000034	Долевые инструменты других организаций и доли участия в совместном предприним...
000000040	Инвестиции в ассоциированные и дочерние организации
000000035	Инвестиционная долговые инструменты других организаций
000000020	Погашение займов, предоставленных другим организациям
000000021	Предоставление займов другим организациям

3.41 - 3.42. Directories "Securities" and "Forms of Strict Reporting".

Directory Securities is intended for keeping the list of the securities that belong to organization on the property right. Elements of the directory should be specific kinds of securities, e.g. "Promissory note БГ #345617 ", "Shares of AlmatyKus", etc.

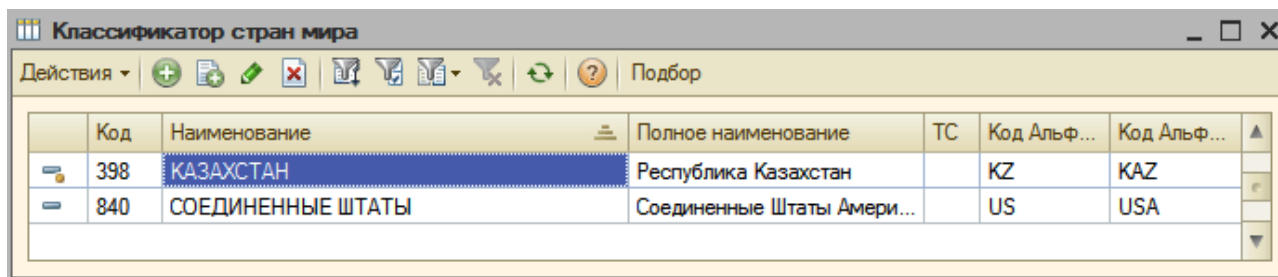
Directory Forms of Strict Reporting is intended for keeping track of registration forms and blanks of strict reporting (e.g. labor books, empty blanks of diplomas, certificates, various subscriptions, coupons, tickets, commodity forms, etc.), and is used for conducting the analytical accounting on the off-balance-sheet account "Forms of Strict Reporting".

Electronic forms of these directories are presented on the following picture:



3.43. Directory "Country Codes Classifier".

Directory Country Codes Classifier should be pre-filled automatically (button "Fill In" at the bottom of its electronic form) before it first use. This directory allows selecting country requisite more conveniently in different documents:



Parts of the text for this handout were entered with help of the following speech recognition software:

