УТВЕРЖДЕН

приказом Министерства

труда и социальной защиты Российской Федерации

от «22» декабря 2014 г. №1061н

ПРОФЕССИОНАЛЬНЫЙ СТАНДАРТ

**Бухгалтер**

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| 309 |
| Регистрационный номер |

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# Общие сведения

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Деятельность в области бухгалтерского учета | | | | |  |  |
| (наименование вида профессиональной деятельности) | | | | | | Код |
| Основная цель вида профессиональной деятельности: | | | | | | |
| Формирование документированной систематизированной информации об объектах бухгалтерского учета в соответствии с законодательством Российской Федерации и составление на ее основе бухгалтерской (финансовой) отчетности, раскрывающей информацию о финансовом положении экономического субъекта на отчетную дату, финансовом результате его деятельности и движении денежных средств за отчетный период, необходимую пользователям этой отчетности для принятия экономических решений | | | | | | |
| Группа занятий: | | | | | | |
| **1120** | Руководители учреждений, организаций, предприятий | | **1**211 | Управляющие финансовой деятельностью | | |
| 1219 | Управляющие финансово-экономической и административной деятельностью, не входящие в другие группы | | 2411 | Бухгалтеры | | |
|  |  | |  |  | | |
| (код ОКЗ)[[1]](#endnote-1) | (наименование) | | (код ОКЗ) | (наименование) | | |
| Отнесение к видам экономической деятельности: | | | | | | |
| 69.20 | | |  | | --- | | Деятельность по оказанию услуг в области бухгалтерского учета, по проведению финансового аудита, по налоговому консультированию | | | | | |
| 70.22 | | Консультирование по вопросам коммерческой деятельности и управления | | | | |
| (код ОКВЭД)[[2]](#endnote-2) | | (наименование вида экономической деятельности) | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Описание трудовых функций, входящих в профессиональный стандарт (функциональная карта вида профессиональной деятельности) | | | | | |
| Обобщенные трудовые функции | | | Трудовые функции | | |
| код | наименование | уровень квалификации | Наименование | код | уровень (подуровень) квалификации |
| А | Ведение бухгалтерского учета | 5 | Принятие к учету первичных учетных документов о фактах хозяйственной жизни экономического субъекта | А/01.5 | 5 |
| Денежное измерение объектов бухгалтерского учета и текущая группировка фактов хозяйственной жизни | А/02.5 | 5 |
| Итоговое обобщение фактов хозяйственной жизни | А/03.5 | 5 |
| B | Составление и предоставление бухгалтерской (финансовой) отчетности экономического субъекта | 6 | Составление бухгалтерской (финансовой) отчетности | B/01.6 | 6 |
| Внутренний контроль ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | B/02.6 | 6 |
| Ведение налогового учета, составление налоговых расчетов и деклараций, налоговое планирование | B/03.6 | 6 |
| Проведение финансового анализа, бюджетирование и управление денежными потоками | B/04.6 | 6 |
| С | Составление и представление бухгалтерской (финансовой) отчетности экономического субъекта, имеющего обособленные подразделения | 7 | Организация процесса ведения бухгалтерского учета в экономических субъектах, имеющих обособленные подразделения (включая выделенные на отдельные балансы) | С/01.7 | 7 |
| Организация процесса составления и представления бухгалтерской (финансовой) отчетности экономическими субъектами, имеющими обособленные подразделения (включая выделенные на отдельные балансы) | С/02.7 | 7 |
| D | Составление и представление консолидированной финансовой отчетности | 8 | Управление процессом методического обеспечения составления консолидированной финансовой отчетности группы организаций (группы субъектов отчетности) | D/01.8 | 8 |
| Управление процессом составления и представления консолидированной финансовой отчетности | D/02.8 | 8 |
| E | Оказание экономическим субъектам услуг по ведению бухгалтерского учета, включая составление бухгалтерской (финансовой) отчетности | 8 | Планирование и организация деятельности, связанной с оказанием услуг по постановке, восстановлению и ведению бухгалтерского и налогового учета, составлению бухгалтерской (финансовой) отчетности, консолидированной финансовой отчетности, налоговых расчетов и деклараций | E/01.8 | 8 |
| Текущее управление и контроль оказания услуг по постановке, восстановлению и ведению бухгалтерского и налогового учета, составлению бухгалтерской (финансовой) отчетности, консолидированной финансовой отчетности, налоговых расчетов и деклараций | E/02.8 | 8 |
| Организация оказания услуг в области бухгалтерского и налогового консультирования и консультационных услуг в смежных областях, в том числе в области внутреннего контроля и финансового анализа | E/03.8 | 8 |

# Характеристика обобщенных трудовых функций

## Обобщенная трудовая функция

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Наименование | | | Ведение бухгалтерского учета | | | | | | | | | | | | | | | Код | | | | | А | | | | | | Уровень квалификации | | | | | | | | 5 | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Происхождение обобщенной трудовой функции | | | | | | Оригинал | | | | X | | | | Заимствовано из оригинала | | | | | | | | | | |  | | | | | | | |  | | | | | | | | |
|  | | | | | | |  | | | | | | | | | | | | | | | | | | Код оригинала | | | | | | | | Регистрационный номер профессионального стандарта | | | | | | | | |
| Возможные наименования должностей | | | | | | | Бухгалтер  Бухгалтер II категории  Бухгалтер I категории | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Требования к образованию и обучению | | | | | | | Среднее профессиональное образование – программы подготовки специалистов среднего звена  Дополнительное профессиональное образование – программы профессиональной переподготовки | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Требования к опыту практической работы | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Особые условия допуска к работе | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Другие характеристики | | | | | | | Требованием к переходу к более высокой категории является опыт работы не менее года и профильные программы повышения квалификации по бухгалтерскому учету, внутреннему контролю не реже одного раза в три года | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Дополнительные характеристики | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Наименование документа | | | | | | | | Код | | | | | | Наименование базовой группы, должности (профессии) или специальности | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ОКЗ | | | | | | | | 2411 | | | | | | Бухгалтеры | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ЕКС[[3]](#endnote-3) | | | | | | | | - | | | | | | Бухгалтер | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ОКСО[[4]](#endnote-4) | | | | | | | | 5.38.02.01 | | | | | | Экономика и бухгалтерский учет (по отраслям) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **3.1.1. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Наименование | Принятие к учету первичных учетных документов о фактах хозяйственной жизни экономического субъекта | | | | | | | | | | | | | | | | | | | | Код | | | | | | А/01.5 | | | | | Уровень (подуровень) квалификации | | | | | | | 5 | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Происхождение трудовой функции | | | | | Оригинал | | | | | X | | | Заимствовано из оригинала | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | |
|  | | | | |  | | | | | | | | | | | | | | | | | | | | | Код оригинала | | | | | | | | | | Регистрационный номер профессионального стандарта | | | | | |
| Трудовые действия | | | | | Составление (оформление) первичных учетных документов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Прием первичных учетных документов о фактах хозяйственной жизни экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Выявление случаев нарушения ответственными лицами графика документооборота и порядка представления в бухгалтерскую службу первичных учетных документов и информирование об этом руководителя бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Проверка первичных учетных документов в отношении формы, полноты оформления, реквизитов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Систематизация первичных учетных документов текущего отчетного периода в соответствии с учетной политикой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Составление на основе первичных учетных документов сводных учетных документов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Подготовка первичных учетных документов для передачи в архив | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Изготовление копий первичных учетных документов, в том числе в случае их изъятия уполномоченными органами в соответствии с законодательством Российской Федерации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Обеспечение данными для проведения инвентаризации активов и обязательств экономического субъекта в соответствии с учетной политикой экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Необходимые умения | | | | | Составлять (оформлять) первичные учетные документы, в том числе электронные документы | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Осуществлять комплексную проверку первичных учетных документов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-правовыми системами, оргтехникой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Обеспечивать сохранность первичных учетных документов до передачи их в архив | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Необходимые знания | | | | | Законодательство Российской Федерации о бухгалтерском учете, архивном деле | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Практика применения законодательства Российской Федерации по вопросам оформления первичных учетных документов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Внутренние организационно-распорядительные документы экономического субъекта, регламентирующие порядок составления, хранения и передачу в архив первичных учетных документов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Порядок составления сводных учетных документов в целях осуществления контроля и упорядочения обработки данных о фактах хозяйственной жизни | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Компьютерные программы для ведения бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Другие характеристики | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **3.1.2. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Наименование | | Денежное измерение объектов бухгалтерского учета и текущая группировка фактов хозяйственной жизни | | | | | | | | | | | | | | | | | | Код | | | | | | | | А/02.5 | | | | | | | | Уровень (подуровень) квалификации | | | | | 5 |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Происхождение трудовой функции | | | | | | | Оригинал | | | | X | | | | Заимствовано из оригинала | | | | | | |  | | | | | | | | | | | | | |  | | | | | |
|  | | | | | | |  | | | | | | | | | | | | | | | Код оригинала | | | | | | | | | | | | | | Регистрационный номер профессионального стандарта | | | | | |
| Трудовые действия | | | | | | | Денежное измерение объектов бухгалтерского учета и осуществление соответствующих бухгалтерских записей | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Регистрация данных, содержащихся в первичных учетных документах, в регистрах бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Отражение в бухгалтерском учете результатов переоценки объектов бухгалтерского учета, пересчета в рубли выраженной в иностранной валюте стоимости активов и обязательств | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Составление отчетных калькуляций, калькуляций себестоимости продукции (работ, услуг), распределение косвенных расходов, начисление амортизации активов в соответствии с учетной политикой экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Сопоставление результатов инвентаризации с данными регистров бухгалтерского учета и составление сличительных ведомостей | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Необходимые умения | | | | | | | Вести регистрацию и накопление данных посредством двойной записи, по простой системе | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Применять правила стоимостного измерения объектов бухгалтерского учета, способы начисления амортизации, принятые в учетной политике экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Составлять бухгалтерские записи в соответствии с рабочим планом счетов экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Применять методы калькулирования себестоимости продукции (работ, услуг), составлять отчетные калькуляции, производить расчеты заработной платы, пособий и иных выплат работникам экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Исчислять рублевый эквивалент выраженной в иностранной валюте стоимости активов и обязательств | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-правовыми системами, оргтехникой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Необходимые знания | | | | | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, социальном и медицинском страховании, пенсионном обеспечении, гражданское, трудовое, таможенное законодательство | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Практика применения законодательства Российской Федерации по вопросам денежного измерения объектов бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Методы калькулирования себестоимости продукции (работ, услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Методы учета затрат продукции (работ, услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Внутренние организационно-распорядительные документы экономического субъекта, регламентирующие правила стоимостного измерения объектов бухгалтерского учета, а также по вопросам оплаты труда | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Экономика и организация производства и управления в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Компьютерные программы для ведения бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Другие характеристики | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **3.1.3. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Наименование | | | | Итоговое обобщение фактов хозяйственной жизни | | | | | | | | | | | | | Код | | | | | | А/03.5 | | | | | | | | Уровень (подуровень) квалификации | | | | | | | 5 | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Происхождение трудовой функции | | | | | Оригинал | | | | | | | X | Заимствовано из оригинала | | | | | | |  | | | | | | | | | | | | | | |  | | | | | | |
|  | | | | | |  | | | | | | | | | | | | | | Код оригинала | | | | | | | | | | | | | | | Регистрационный номер профессионального стандарта | | | | | | |
|  | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Трудовые действия | | | | | | Подсчет в регистрах бухгалтерского учета итогов и остатков по счетам синтетического и аналитического учета, закрытие оборотов по счетам бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Контроль тождества данных аналитического учета оборотам и остаткам по счетам синтетического учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Составление оборотно-сальдовой ведомости и главной книги | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Подготовка пояснений, подбор необходимых документов для проведения внутреннего контроля, государственного (муниципального) финансового контроля, внутреннего и внешнего аудита, ревизий, налоговых и иных проверок | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Предоставление регистров бухгалтерского учета для их изъятия уполномоченными органами в соответствии с законодательством Российской Федерации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Систематизация и комплектование регистров бухгалтерского учета за отчетный период | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Передача регистров бухгалтерского учета в архив | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Изготовление и предоставление по требованию уполномоченных органов копий регистров бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Отражение в бухгалтерском учете выявленных расхождений между фактическим наличием объектов и данными регистров бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Необходимые умения | | | | | | Сопоставлять данные аналитического учета с оборотами и остатками по счетам синтетического учета на последний календарный день каждого месяца | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Готовить справки, ответы на запросы, содержащие информацию, формируемую в системе бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-правовыми системами, оргтехникой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Обеспечивать сохранность регистров бухгалтерского учета до передачи их в архив | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Исправлять ошибки, допущенные при ведении бухгалтерского учета, в соответствии с установленными правилами | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Необходимые знания | | | | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, об архивном деле, социальном и медицинском страховании, пенсионном обеспечении, о хранении и изъятии регистров бухгалтерского учета, гражданское, трудовое, таможенное законодательство | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Практика применения законодательства Российской Федерации по бухгалтерскому учету | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Внутренние организационно-распорядительные документы экономического субъекта, регламентирующие особенности группировки информации, содержащейся в первичных учетных документах, правила хранения документов и защиты информации в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Экономика и организация производства и управления в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Компьютерные программы для ведения бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Другие характеристики | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Обобщенная трудовая функция | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Наименование | | Составление и представление финансовой отчетности экономического субъекта | | | | | | | | | | | | | | | | | | | | | | Код | | | | | | В | | | | | Уровень квалификации | | | | | 6 | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Происхождение обобщенной трудовой функции | | | | | | Оригинал | | | X | | | | Заимствовано из оригинала | | | | | |  | | | | | | | | | | | | | | |  | | | | | | | |
|  | | | | | |  | | | | | | | | | | | | | Код оригинала | | | | | | | | | | | | | | | Регистрационный номер профессионального стандарта | | | | | | | |
|  | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Возможные наименования должностей | | | | | | Главный бухгалтер  Начальник (руководитель, директор) отдела (управления, службы, департамента) бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Требования к образованию и обучению | | | | | | Высшее образование - бакалавриат  Дополнительное профессиональное образование – программы профессиональной переподготовки | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Требования к опыту практической работы | | | | | | Не менее пяти лет работы в бухгалтерско-финансовой сфере | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Особые условия допуска к работе | | | | | | В открытых акционерных обществах (за исключением кредитных организаций), страховых организациях и негосударственных пенсионных фондах, акционерных инвестиционных фондах, управляющих компаниях паевых инвестиционных фондов, в иных экономических субъектах, ценные бумаги которых допущены к обращению на организованных торгах (за исключением кредитных организаций), в органах управления государственных внебюджетных фондов, органах управления государственных территориальных внебюджетных фондов главный бухгалтер или иное должностное лицо, на которое возлагается ведение бухгалтерского учета, должны отвечать следующим требованиям:  1) иметь высшее образование;  2) иметь стаж работы, связанной с ведением бухгалтерского учета, составлением бухгалтерской (финансовой) отчетности либо с аудиторской деятельностью, не менее трех лет из последних пяти календарных лет, а при отсутствии высшего образования в области бухгалтерского учета и аудита - не менее пяти лет из последних семи календарных лет;  3) не иметь неснятой или непогашенной судимости за преступления в сфере экономики[[5]](#endnote-5).  В отдельных экономических субъектах к главному бухгалтеру или иному должностному лицу, на которое возлагается ведение бухгалтерского учета, могут устанавливаться дополнительные требования[[6]](#endnote-6).  Главный бухгалтер кредитной организации и главный бухгалтер некредитной финансовой организации должны отвечать требованиям, установленным Центральным банком Российской Федерации[[7]](#endnote-7).  В части требований к квалификации и деловой репутации главный бухгалтер должен отвечать требованиям, установленным законодательством о страховом деле.[[8]](#endnote-8) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Другие характеристики | | | | | | Дополнительное профессиональное образование - программы повышения квалификации не реже одного раза в три года | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Дополнительные характеристики | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Наименование документа | | | | | | | | | | | | Код | | | | Наименование базовой группы, должности (профессии) или специальности | | | | | | | | | | | | | | | | | | | | | | | | | |
| ОКЗ | | | | | | | | | | | | 1211 | | | | Управляющие финансовой деятельностью | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1219 | | | | Управляющие финансово-экономической и административной деятельностью, не входящие в другие группы | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2411 | | | | Бухгалтеры | | | | | | | | | | | | | | | | | | | | | | | | | |
| ЕКС | | | | | | | | | | | | - | | | | Главный бухгалтер | | | | | | | | | | | | | | | | | | | | | | | | | |
| ОКСО | | | | | | | | | | | | 5.38.00.00 | | | | Экономика и управление | | | | | | | | | | | | | | | | | | | | | | | | | |

**3.2.1. Трудовая функция**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Наименование | Составление бухгалтерской (финансовой) отчетности | | | | | Код | В/01.6 | Уровень (подуровень) квалификации | | 6 |
|  | | | | | | | | | | |
| Происхождение трудовой функции | | Оригинал | | X | Заимствовано из оригинала |  | | |  | |
|  | |  | | | | Код оригинала | | | Регистрационный номер профессионального стандарта | |
|  | | |  | | | | | | | |
| Трудовые действия | | | Планирование и организация процесса формирования информации в системе бухгалтерского учета | | | | | | | |
| Координация и контроль процесса формирования информации в системе бухгалтерского учета | | | | | | | |
| Формирование числовых показателей отчетов, входящих в состав бухгалтерской (финансовой) отчетности | | | | | | | |
| Счетная и логическая проверка правильности формирования числовых показателей отчетов, входящих в состав бухгалтерской (финансовой) отчетности | | | | | | | |
| Формирование пояснений к бухгалтерскому балансу и отчету о финансовых результатах | | | | | | | |
| Обеспечение представления бухгалтерской (финансовой) отчетности в соответствующие адреса в установленные сроки | | | | | | | |
| Обеспечение необходимыми документами бухгалтерского учета при проведении внутреннего контроля, государственного (муниципального) финансового контроля, внутреннего и внешнего аудита, ревизий, налоговых и иных проверок, подготовка соответствующих документов о разногласиях по результатам государственного (муниципального) финансового контроля, аудита, ревизий, налоговых и иных проверок | | | | | | | |
| Обеспечение сохранности бухгалтерской (финансовой) отчетности до ее передачи в архив | | | | | | | |
| Организация передачи бухгалтерской (финансовой) отчетности в архив в установленные сроки | | | | | | | |
| Необходимые умения | | | Определять объем учетных работ, структуру и численность работников бухгалтерской службы, потребность в материально-технических, финансовых и иных ресурсах | | | | | | | |
| Разрабатывать внутренние организационно-распорядительные документы, в том числе стандарты бухгалтерского учета экономического субъекта | | | | | | | |
| Определять (разрабатывать) способы ведения бухгалтерского учета и формировать учетную политику экономического субъекта | | | | | | | |
| Оценивать возможные последствия изменений в учетной политике экономического субъекта, в том числе их влияние на его дальнейшую деятельность | | | | | | | |
| Разрабатывать формы первичных учетных документов, регистров бухгалтерского учета, формы бухгалтерской (финансовой) отчетности и составлять график документооборота | | | | | | | |
| Организовывать делопроизводство в бухгалтерской службе | | | | | | | |
| Планировать объемы и сроки выполнения работ в отчетном периоде для целей составления бухгалтерской (финансовой) отчетности | | | | | | | |
| Организовывать процесс восстановления бухгалтерского учета | | | | | | | |
| Распределять объем учетных работ между работниками (группами работников) бухгалтерской службы | | | | | | | |
| Планировать сроки, продолжительность и тематику повышения квалификации работников бухгалтерской службы | | | | | | | |
| Контролировать соблюдение сроков и качества выполнения работ по формированию информации в системе бухгалтерского учета | | | | | | | |
| Оценивать существенность информации, раскрываемой в бухгалтерской (финансовой) отчетности | | | | | | | |
| Формировать в соответствии с установленными правилами числовые показатели в отчетах, входящих в состав бухгалтерской (финансовой) отчетности, при централизованном и децентрализованном ведении бухгалтерского учета | | | | | | | |
| Составлять бухгалтерскую (финансовую) отчетность при реорганизации или ликвидации юридического лица | | | | | | | |
| Применять методы финансового анализа информации, содержащейся в бухгалтерской (финансовой) отчетности, устанавливать причинно-следственные связи изменений, произошедших за отчетный период, оценивать потенциальные риски и возможности экономического субъекта в обозримом будущем | | | | | | | |
| Обосновывать принятые экономическим субъектом решения при проведении внутреннего контроля, государственного (муниципального) финансового контроля, внутреннего и внешнего аудита, ревизий, налоговых и иных проверок | | | | | | | |
| Выявлять и предотвращать ситуации возникновения личной заинтересованности, которая приводит или может привести к конфликту интересов | | | | | | | |
| Выявлять коррупционные риски и определять пути их минимизации | | | | | | | |
| Разрабатывать антикоррупционную политику организации и внедрять меры по предотвращению коррупции | | | | | | | |
| Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-правовыми системами, оргтехникой | | | | | | | |
| Необходимые знания | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, об аудиторской деятельности, статистическом учете, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление или представление недостоверной отчетности; отраслевое законодательство в сфере деятельности экономического субъекта; практика применения законодательства | | | | | | | |
| Судебная практика по вопросам бухгалтерского учета | | | | | | | |
| Международные стандарты финансовой отчетности или международные стандарты финансовой отчетности для общественного сектора (в зависимости от сферы деятельности экономического субъекта) | | | | | | | |
| Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | |
| Экономика, организация производства и управления в экономическом субъекте | | | | | | | |
| Методы финансового анализа и финансовых вычислений | | | | | | | |
| Порядок обмена информацией по телекоммуникационным каналам связи | | | | | | | |
| Современные технологии автоматизированной обработки информации | | | | | | | |
| Отечественный и зарубежный опыт в области управления процессом формирования информации в системе бухгалтерского учета | | | | | | | |
| Компьютерные программы для ведения бухгалтерского учета | | | | | | | |
| Правила защиты информации | | | | | | | |
| Другие характеристики | | | - | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **3.2.2. Трудовая функция** | | | | | | | | | | | | | | | | | | | | |
| Наименование | | Внутренний контроль ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | Код | B/02.6 | | | | Уровень (подуровень) квалификации | | 6 |
|  | | | | | | | | | | | | | | | | | | | | |
| Происхождение трудовой функции | | | Оригинал | | X | | Заимствовано из оригинала | | |  | | | | | |  | | | | |
|  | | |  | | | | | | | Код оригинала | | | | | | Регистрационный номер профессионального стандарта | | | | |
| Трудовые действия | | | | Организация и осуществление внутреннего контроля ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности экономического субъекта | | | | | | | | | | | | | | | | |
| Проверка обоснованности первичных учетных документов, которыми оформлены факты хозяйственной жизни, логическая увязка отдельных показателей; проверка качества ведения регистров бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | |
| Проверка качества бухгалтерской (финансовой) отчетности обособленных подразделений экономического субъекта (при децентрализованном ведении бухгалтерского учета) | | | | | | | | | | | | | | | | |
| Контроль соблюдения процедур внутреннего контроля ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | |
| Подготовка и представление отчетов о состоянии внутреннего контроля экономического субъекта, организация их хранения и передачи в архив в установленные сроки | | | | | | | | | | | | | | | | |
| Необходимые умения | | | | Осуществлять внутренний контроль ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности экономического субъекта | | | | | | | | | | | | | | | | |
| Разрабатывать внутренние организационно-распорядительные документы, регламентирующие организацию и осуществление внутреннего контроля ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности экономического субъекта | | | | | | | | | | | | | | | | |
| Выявлять и предотвращать ситуации возникновения личной заинтересованности, которая приводит или может привести к конфликту интересов | | | | | | | | | | | | | | | | |
| Выявлять коррупционные риски и определять пути их минимизации | | | | | | | | | | | | | | | | |
| Разрабатывать антикоррупционную политику организации и внедрять меры по предотвращению коррупции | | | | | | | | | | | | | | | | |
| Проверять качество составления регистров бухгалтерского учета, бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | |
| Осуществлять непрерывный мониторинг соответствия внутреннего контроля целям деятельности экономического субъекта, разрабатывать мероприятия по его совершенствованию | | | | | | | | | | | | | | | | |
| Выявлять и оценивать риски, способные повлиять на достоверность бухгалтерской (финансовой) отчетности, в том числе риски от злоупотреблений, и определять процедуры, направленные на минимизацию этих рисков | | | | | | | | | | | | | | | | |
| Организовывать и осуществлять внутренний контроль совершаемых экономическим субъектом фактов хозяйственной жизни | | | | | | | | | | | | | | | | |
| Определять и изменять границы контрольной среды внутреннего контроля | | | | | | | | | | | | | | | | |
| Распределять полномочия, обязанности и ответственность между работниками за выполнение соответствующих процедур внутреннего контроля, осуществлять проверку их выполнения | | | | | | | | | | | | | | | | |
| Формировать справочники типовых сделок и фактов хозяйственной жизни экономического субъекта в соответствии с его деятельностью, осуществлять контроль их соблюдения | | | | | | | | | | | | | | | | |
| Координировать взаимоотношения работников в процессе выполнения ими контрольных процедур с субъектами внутреннего контроля | | | | | | | | | | | | | | | | |
| Проводить оценку состояния и эффективности внутреннего контроля в экономическом субъекте | | | | | | | | | | | | | | | | |
| Составлять отчеты о результатах внутреннего контроля | | | | | | | | | | | | | | | | |
| Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-правовыми системами, оргтехникой | | | | | | | | | | | | | | | | |
| Необходимые знания | | | | Правила внутреннего контроля ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности. | | | | | | | | | | | | | | | | |
| Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, аудиторской деятельности, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма; отраслевое законодательство в сфере деятельности экономического субъекта; практика применения законодательства | | | | | | | | | | | | | | | | |
| Судебная практика по спорам, связанным с совершаемыми экономическими субъектами фактами хозяйственной жизни, ведением бухгалтерского учета и составлением бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | |
| Порядок составления сводных учетных документов в целях осуществления контроля и упорядочения обработки данных о фактах хозяйственной жизни | | | | | | | | | | | | | | | | |
| Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | | | | | | | | | |
| Отечественный и зарубежный опыт в сфере организации и осуществления внутреннего контроля ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | |
| Международные стандарты финансовой отчетности (в зависимости от сферы деятельности экономического субъекта), международные стандарты аудита, практика применения указанных стандартов | | | | | | | | | | | | | | | | |
| Экономика, организация производства и управления в экономическом субъекте | | | | | | | | | | | | | | | | |
| Компьютерные программы для ведения бухгалтерского учета | | | | | | | | | | | | | | | | |
| Другие характеристики | | | | - | | | | | | | | | | | | | | | | |
| **3.2.3. Трудовая функция** | | | | | | | | | | | | | | | | | | | | |
| Наименование | Ведение налогового учета, составление налоговых расчетов и деклараций, налоговое планирование | | | | | | | | Код | | | B/03.6 | | | Уровень (подуровень) квалификации | | | | 6 | |
|  | | | | | | | | | | | | | | | | | | | | |
| Происхождение трудовой функции | | | | Оригинал | | X | | Заимствовано из оригинала | | |  | | | | | |  | | | |
|  | | | |  | | | | | | | Код оригинала | | | | | | Регистрационный номер профессионального стандарта | | | |
| Трудовые действия | | | | Организация ведения налогового учета, составления налоговых расчетов и деклараций в экономическом субъекте | | | | | | | | | | | | | | | | |
| Организация исчисления и уплаты взносов в государственные внебюджетные фонды, составления соответствующей отчетности | | | | | | | | | | | | | | | | |
| Обеспечение представления налоговых расчетов и деклараций, отчетности в государственные внебюджетные фонды в соответствующие адреса и в установленные сроки | | | | | | | | | | | | | | | | |
| Координация процесса ведения налогового учета, составления налоговых расчетов и деклараций, отчетности в государственные внебюджетные фонды в экономическом субъекте | | | | | | | | | | | | | | | | |
| Контроль ведения налогового учета и составления налоговых расчетов и деклараций, отчетности в государственные внебюджетные фонды в экономическом субъекте | | | | | | | | | | | | | | | | |
| Обеспечение необходимыми документами при проведении внутреннего контроля, государственного (муниципального) финансового контроля, внутреннего и внешнего аудита, ревизий, налоговых и иных проверок, подготовка соответствующих документов о разногласиях по результатам государственного (муниципального) финансового контроля, аудита, ревизий, налоговых и иных проверок | | | | | | | | | | | | | | | | |
| Организация налогового планирования в экономическом субъекте | | | | | | | | | | | | | | | | |
| Формирование налоговой политики экономического субъекта | | | | | | | | | | | | | | | | |
| Проверка качества налоговых расчетов и деклараций обособленных подразделений экономического субъекта (при децентрализованном ведении налогового учета) | | | | | | | | | | | | | | | | |
| Контроль соблюдения требований налоговой политики в процессе осуществления экономическим субъектом (его обособленными подразделениями и дочерними обществами) деятельности | | | | | | | | | | | | | | | | |
| Обеспечение сохранности документов и регистров налогового учета, налоговых расчетов и деклараций, отчетности в государственные внебюджетные фонды и последующей их передачи в архив | | | | | | | | | | | | | | | | |
| Необходимые умения | | | | Разрабатывать внутренние организационно-распорядительные документы, регламентирующие ведение налогового учета, составление налоговых расчетов и деклараций, отчетности в государственные внебюджетные фонды | | | | | | | | | | | | | | | | |
| Выявлять и предотвращать ситуации возникновения личной заинтересованности, которая приводит или может привести к конфликту интересов | | | | | | | | | | | | | | | | |
| Выявлять коррупционные риски и определять пути их минимизации | | | | | | | | | | | | | | | | |
| Разрабатывать антикоррупционную политику организации и внедрять меры по предотвращению коррупции | | | | | | | | | | | | | | | | |
| Распределять объемы работ между работниками | | | | | | | | | | | | | | | | |
| Идентифицировать объекты налогообложения, исчислять налоговую базу, сумму налога и сбора, а также сумму взносов в государственные внебюджетные фонды | | | | | | | | | | | | | | | | |
| Проверять качество составления регистров налогового учета, налоговых расчетов и деклараций, отчетности в государственные внебюджетные фонды | | | | | | | | | | | | | | | | |
| Обеспечивать установленные сроки выполнения работ и представления налоговых расчетов и деклараций, отчетности в государственные внебюджетные фонды | | | | | | | | | | | | | | | | |
| Исправлять ошибки в налоговом учете, налоговых расчетах и декларациях, отчетности в государственные внебюджетные фонды | | | | | | | | | | | | | | | | |
| Обосновывать принятые экономическим субъектом решения при проведении внутреннего контроля, государственного (муниципального) финансового контроля, внутреннего и внешнего аудита, ревизий, налоговых и иных проверок | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| Разрабатывать внутренние организационно-распорядительные документы, регулирующие организацию и осуществление налогового планирования в экономическом субъекте | | | | | | | | | | | | | | | | |
| Осуществлять меры налоговой оптимизации в конкретных условиях деятельности по всей совокупности налогов и сборов | | | | | | | | | | | | | | | | |
| Обеспечивать в рабочее время сохранность налоговых расчетов и деклараций и последующую их передачу в архив | | | | | | | | | | | | | | | | |
| Разрабатывать формы налоговых регистров | | | | | | | | | | | | | | | | |
| Оценивать изменение налоговых обязательств и рисков в результате принятия управленческих решений, не соответствующих утвержденной налоговой политике экономического субъекта | | | | | | | | | | | | | | | | |
| Формировать и применять эффективный набор инструментов налогового планирования (налоговые льготы, формы договорных взаимоотношений, цены сделок, ставки налогообложения, объекты налогообложения, социальные налоговые режимы) | | | | | | | | | | | | | | | | |
| Осуществлять мониторинг законодательства о налогах и сборах | | | | | | | | | | | | | | | | |
| Корректировать налоговую политику экономического субъекта в связи с изменениями законодательства о налогах и сборах | | | | | | | | | | | | | | | | |
| Анализировать налоговое законодательство, типичные ошибки налогоплательщиков, практику применения законодательства налоговыми органами, арбитражными судами | | | | | | | | | | | | | | | | |
| Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-правовыми системами, оргтехникой | | | | | | | | | | | | | | | | |
| Необходимые знания | | | | Законодательство Российской Федерации о налогах и сборах, бухгалтерском учете, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство, регулирующее административное и уголовное право в части ответственности за нарушения в сфере уплаты налогов и сборов; отраслевое законодательство в сфере деятельности экономического субъекта; практика применения законодательства | | | | | | | | | | | | | | | | |
| Судебная практика по налогообложению | | | | | | | | | | | | | | | | |
| Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | | | | | | | | | |
| Компьютерные программы для ведения бухгалтерского учета | | | | | | | | | | | | | | | | |
| Другие характеристики | | | | - | | | | | | | | | | | | | | | | |

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| **3.2.4. Трудовая функция** | | | | | | | | | | | |
| Наименование | Проведение финансового анализа, бюджетирование и управление денежными потоками | | | | | | Код | B/04.6 | Уровень (подуровень) квалификации | | 6 |
|  | | | | | | | | | | | |
| Происхождение трудовой функции | | Оригинал | | X | Заимствовано из оригинала |  | | | |  | |
|  | |  | | | | Код оригинала | | | | Регистрационный номер профессионального стандарта | |
| Трудовые действия | | | Организация работ по финансовому анализу экономического субъекта | | | | | | | | |
| Планирование работ по анализу финансового состояния экономического субъекта | | | | | | | | |
| Координация и контроль выполнения работ по анализу финансового состояния экономического субъекта | | | | | | | | |
| Организация хранения документов по финансовому анализу | | | | | | | | |
| Организация бюджетирования и управления денежными потоками в экономическом субъекте | | | | | | | | |
| Координация и контроль выполнения работ в процессе бюджетирования и управления денежными потоками в экономическом субъекте | | | | | | | | |
| Разработка финансовой политики экономического субъекта, определение и осуществление мер по обеспечению ее финансовой устойчивости | | | | | | | | |
| Составление финансовых планов, бюджетов и смет экономического субъекта | | | | | | | | |
| Представление финансовых планов, бюджетов и смет руководителю или иному уполномоченному органу управления экономического субъекта для утверждения | | | | | | | | |
| Руководство работой по управлению финансами исходя из стратегических целей и перспектив развития экономического субъекта | | | | | | | | |
| Осуществление анализа и оценки финансовых рисков, разработка мер по их минимизации | | | | | | | | |
| Составление отчетов об исполнении бюджетов денежных средств, финансовых планов и осуществление контроля за целевым использованием средств, соблюдением финансовой дисциплины и своевременностью расчетов | | | | | | | | |
| Подготовка предложений для включения в планы продаж продукции (работ, услуг), затрат на производство и подготовка предложений по повышению рентабельности производства, снижения издержек производства и обращения | | | | | | | | |
| Организация хранения документов по бюджетированию и движению денежных потоков в экономическом субъекте | | | | | | | | |
| Необходимые умения | | | Определять объем работ по финансовому анализу, потребность в трудовых, финансовых и материально-технических ресурсах | | | | | | | | |
| Разрабатывать внутренние организационно-распорядительные документы, регламентирующие порядок проведения работ по финансовому анализу | | | | | | | | |
| Выявлять и предотвращать ситуации возникновения личной заинтересованности, которая приводит или может привести к конфликту интересов | | | | | | | | |
| Выявлять коррупционные риски и определять пути их минимизации | | | | | | | | |
| Разрабатывать антикоррупционную политику организации и внедрять меры по предотвращению коррупции | | | | | | | | |
| Определять источники информации для проведения анализа финансового состояния экономического субъекта | | | | | | | | |
| Планировать программы и сроки проведения финансового анализа экономического субъекта и осуществлять контроль их соблюдения, определять состав и формат аналитических отчетов | | | | | | | | |
| Распределять объем работ по проведению финансового анализа между работниками (группами работников) | | | | | | | | |
| Проверять качество аналитической информации, полученной в процессе проведения финансового анализа и выполнять процедуры по ее обобщению | | | | | | | | |
| Формировать аналитические отчеты и представлять их заинтересованным пользователям | | | | | | | | |
| Координировать взаимодействие работников экономического субъекта в процессе проведения финансового анализа | | | | | | | | |
| Оценивать и анализировать финансовый потенциал, ликвидность и платежеспособность, финансовую устойчивость, прибыльность и рентабельность, инвестиционную привлекательность экономического субъекта | | | | | | | | |
| Формировать обоснованные выводы по результатам информации, полученной в процессе проведения финансового анализа экономического субъекта | | | | | | | | |
| Применять методы финансового анализа информации, содержащейся в бухгалтерской (финансовой) отчетности, устанавливать причинно-следственные связи изменений, произошедших за отчетный период, оценивать потенциальные риски и возможности в обозримом будущем | | | | | | | | |
| Вырабатывать сбалансированные решения по корректировке стратегии и тактики в области финансовой политики экономического субъекта | | | | | | | | |
| Определять объем работ по бюджетированию и финансовому планированию и потребность в трудовых, финансовых и материально-технических ресурсах | | | | | | | | |
| Разрабатывать внутренние организационно-распорядительные документы, в том числе регламентирующие порядок проведения работ в системе бюджетирования и управления денежными потоками | | | | | | | | |
| Определять финансовые цели экономического субъекта, степень их соответствия текущему финансовому состоянию экономического субъекта, способы достижения целей в долгосрочной и краткосрочной перспективе | | | | | | | | |
| Разрабатывать финансовые программы развития экономического субъекта, инвестиционную, кредитную и валютную политику экономического субъекта | | | | | | | | |
| Формировать структуру бюджетов денежных средств, а также перспективных, текущих и оперативных финансовых планов | | | | | | | | |
| Планировать объемы, последовательность и сроки выполнения работ по составлению бюджетов денежных средств и финансовых планов, контролировать их соблюдение | | | | | | | | |
| Координировать взаимодействие работников экономического субъекта в процессе выполнения работ по бюджетированию и управлению денежными потоками | | | | | | | | |
| Применять результаты финансового анализа экономического субъекта для целей бюджетирования и управления денежными потоками | | | | | | | | |
| Применять методы финансовых вычислений | | | | | | | | |
| Составлять прогнозные сметы и бюджеты, платежные календари, кассовые планы, обеспечивать составление финансовой части бизнес-планов, расчетов по привлечению кредитов и займов, проспектов эмиссий ценных бумаг экономического субъекта | | | | | | | | |
| Определять общую потребность экономического субъекта в финансовых ресурсах | | | | | | | | |
| Прогнозировать структуру источников финансирования | | | | | | | | |
| Осуществлять проверку качества составления бюджетов денежных средств и финансовых планов | | | | | | | | |
| Вырабатывать сбалансированные решения по корректировке стратегии и тактики в области финансовой политики экономического субъекта, вносить соответствующие изменения в финансовые планы (сметы, бюджеты, бизнес-планы) | | | | | | | | |
| Обеспечивать доведение плановых показателей до непосредственных исполнителей | | | | | | | | |
| Обеспечивать передачу документов по бюджетированию и управлению денежными потоками в архив в установленные сроки | | | | | | | | |
| Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-правовыми системами, оргтехникой | | | | | | | | |
| Необходимые знания | | | Финансовый менеджмент | | | | | | | | |
| Методические документы по финансовому анализу, бюджетированию и управлению денежными потоками | | | | | | | | |
| Законодательство Российской Федерации о налогах и сборах, бухгалтерском и официальном статистическом учете, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, аудиторской деятельности, гражданское, таможенное, трудовое законодательство; отраслевое законодательство в сфере деятельности экономического субъекта; практика применения указанного законодательства | | | | | | | | |
| Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | |
| Международные стандарты финансовой отчетности (в зависимости от сферы деятельности экономического субъекта), международные стандарты аудита; практика применения указанного законодательства | | | | | | | | |
| Экономика и организация производства и управления в экономическом субъекте | | | | | | | | |
| Правила защиты информации | | | | | | | | |
| Отечественный и зарубежный опыт в сфере финансового анализа, бюджетирования и управления денежными потоками | | | | | | | | |
| Компьютерные программы для ведения бухгалтерского учета | | | | | | | | |
| Другие характеристики | | | - | | | | | | | | |

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| |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Обобщенная трудовая функция | | | | | | | | | | | | | | | Наименование | Составление и представление бухгалтерской (финансовой) отчетности экономического субъекта, имеющего обособленные подразделения | | | | | | | | Код | C | | Уровень квалификации | 7 | |  | | | | | | | | | | | | | | | Происхождение обобщенной трудовой функции | | Оригинал | | X | | Заимствовано из оригинала | |  | | |  | | | |  | |  | | | | | | Код оригинала | | | Регистрационный номер профессионального стандарта | | | | Возможные наименования должностей | | | Главный бухгалтер  Начальник (руководитель, директор) отдела (управления, службы, департамента) бухгалтерского учета | | | | | | | | | | | |  | | | | | | | | | | | | | | | Требования к образованию и обучению | | | Высшее образование- магистратура или специалитет  Дополнительное профессиональное образование – программы профессиональной переподготовки | | | | | | | | | | | | Требования к опыту практической работы | | | Не менее пяти лет бухгалтерско-финансовой работына руководящих должностях | | | | | | | | | | | | Особые условия допуска к работе | | | В открытых акционерных обществах (за исключением кредитных организаций), страховых организациях и негосударственных пенсионных фондах, акционерных инвестиционных фондах, управляющих компаниях паевых инвестиционных фондов, в иных экономических субъектах, ценные бумаги которых допущены к обращению на организованных торгах (за исключением кредитных организаций), в органах управления государственных внебюджетных фондов, органах управления государственных территориальных внебюджетных фондов главный бухгалтер или иное должностное лицо, на которое возлагается ведение бухгалтерского учета, должны отвечать следующим требованиям:  1) иметь высшее образование;  2) иметь стаж работы, связанной с ведением бухгалтерского учета, составлением бухгалтерской (финансовой) отчетности либо с аудиторской деятельностью, не менее трех лет из последних пяти календарных лет, а при отсутствии высшего образования в области бухгалтерского учета и аудита - не менее пяти лет из последних семи календарных лет;  3) не иметь неснятой или непогашенной судимости за преступления в сфере экономики.  В отдельных экономических субъектах к главному бухгалтеру или иному должностному лицу, на которое возлагается ведение бухгалтерского учета, могут устанавливаться дополнительные требованияГлавный бухгалтер кредитной организации и главный бухгалтер некредитной финансовой организации должны отвечать требованиям, установленным Центральным банком Российской Федерации | | | | | | | | | | | | Другие характеристики | | | - | | | | | | | | | | | | Дополнительные характеристики | | | | | | | | | | | | | | | Наименование документа | | | | | Код | | Наименование базовой группы, должности (профессии) или специальности | | | | | | | | ОКЗ | | | | | 1211 | | Управляющие финансовой деятельностью | | | | | | | | 1219 | | Управляющие финансово-экономической и административной деятельностью, не входящие в другие группы | | | | | | | | 2411 | | Бухгалтеры | | | | | | | | ЕКС | | | | | - | | Главный бухгалтер | | | | | | | | ОКСО | | | | | 5.38.00.00 | | Экономика и управление | | | | | | |   **3.3.1.Трудовая функция**   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Наименование | Организация процесса ведения бухгалтерского учета в экономических субъектах, имеющих обособленные подразделения (включая выделенные на отдельные балансы) | | | | | | | | | | | | | | Код | | | С/01.7 | | | | | | Уровень (подуровень) квалификации | | 7 | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение трудовой функции | | Оригинал | | | | | X | | Заимствовано из оригинала | | |  | | | | | | | | |  | | | | | | |  | |  | | | | | | | | | | Код оригинала | | | | | | | | | Регистрационный номер  профессионального стандарта | | | | | | | Трудовые действия | | Сбор и анализ информации о деятельности экономического субъекта и его обособленных подразделений для целей организации бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | Подготовка предложений для выбора организационной формы ведения бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | Организация постановки бухгалтерского учета в соответствии с утвержденной организационной формой | | | | | | | | | | | | | | | | | | | | | | | | | | Доведение до сведения работников бухгалтерской службы внутренних организационно-распорядительных документов экономического субъекта, включая стандарты в области бухгалтерского учета и разъяснение их применения | | | | | | | | | | | | | | | | | | | | | | | | | | Планирование, организация и контроль текущей деятельности бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Координация взаимодействия работников бухгалтерской службы в процессе проведения внутреннего контроля, государственного (муниципального) финансового контроля, внутреннего и внешнего аудита, ревизий, налоговых и иных проверок | | | | | | | | | | | | | | | | | | | | | | | | | | Организация процесса хранения документов бухгалтерского учета, обеспечение передачи их в архив в установленном порядке | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение достижения целей и выполнения задач деятельности бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые умения | | Понимать цели, задачи и особенности деятельности экономического субъекта и его обособленных подразделений | | | | | | | | | | | | | | | | | | | | | | | | | | Определять потенциальные риски и особенности управления деятельностью бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Обосновывать решения по выбору организационной формы бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | Самостоятельно решать практические задачи, связанные с организацией постановки, ведения и восстановления бухгалтерского учета в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать внутренние организационно-распорядительные документы, в том числе стандарты бухгалтерского учета экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | Предусматривать возможность формирования в системе бухгалтерского учета дополнительной информации, необходимой для управления экономическим субъектом и его обособленными подразделениями | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать предложения по интегрированию информационной системы бухгалтерского учета в информационную систему экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | Осуществлять долгосрочное и краткосрочное планирование деятельности бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Формулировать цели и задачи, а также осуществлять делегирование полномочий и ответственности работникам бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Взаимодействовать с работниками экономического субъекта и обособленных подразделений в процессе организации и текущего управления деятельностью бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Применять на практике законодательство РФ о бухгалтерском учете | | | | | | | | | | | | | | | | | | | | | | | | | | Выявлять и предотвращать ситуации возникновения личной заинтересованности, которая приводит или может привести к конфликту интересов | | | | | | | | | | | | | | | | | | | | | | | | | | Выявлять коррупционные риски и определять пути их минимизации | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать антикоррупционную политику организации и внедрять меры по предотвращению коррупции | | | | | | | | | | | | | | | | | | | | | | | | | | Организовывать и проводить информационно – консультационные мероприятия по вопросам деятельности бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Оценивать систему бухгалтерского учета, применяемую экономическим субъектом | | | | | | | | | | | | | | | | | | | | | | | | | | Оценивать эффективность труда работников бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Планировать мероприятия по повышению квалификации работников, разрабатывать предложения по формированию кадрового резерва бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | | Оперативно реагировать на изменения во внутренней и внешней среде экономического субъекта и его обособленных подразделений для внесения соответствующих корректировок в деятельность бухгалтерской службы | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-информационными системами, оргтехникой | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые знания | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, об аудиторской деятельности, статистическом учете, архивном деле, в социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление или представление недостоверной отчетности, отраслевое законодательство в сфере деятельности экономического субъекта, включая обособленные подразделения; практика применения законодательства | | | | | | | | | | | | | | | | | | | | | | | | | | Судебная практика по вопросам бухгалтерского учета и налогообложения | | | | | | | | | | | | | | | | | | | | | | | | | | Международные стандарты финансовой отчетности (в зависимости от сферы деятельности экономического субъекта) | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренний контроль ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности, управленческого учета | | | | | | | | | | | | | | | | | | | | | | | | | | Экономика и организация производства и управления в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | | | Методы финансового анализа и финансовых вычислений | | | | | | | | | | | | | | | | | | | | | | | | | | Порядок обмена информацией по телекоммуникационным каналам связи | | | | | | | | | | | | | | | | | | | | | | | | | | Современные технологии автоматизированной обработки информации | | | | | | | | | | | | | | | | | | | | | | | | | | Отечественный и зарубежный опыт в области управления процессом формирования информации в системе бухгалтерского учета экономического субъекта, включая обособленные подразделения | | | | | | | | | | | | | | | | | | | | | | | | | | Компьютерные программы для ведения бухгалтерского учета | | | | | | | | | | | | | | | | | | | | | | | | | | Правила защиты информации | | | | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | - | | | | | | | | | | | | | | | | | | | | | | | | | | **3.3.2. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование | Организация процессасоставления и представления бухгалтерской (финансовой) отчетности экономическими субъектами, имеющими обособленные подразделения (включая выделенные на отдельные балансы) | | | | | | | | | | | | | Код | | | С/02.7 | | | | | | Уровень (подуровень) квалификации | | | 7 | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение трудовой функции | | | | Оригинал | | | X | | Заимствовано из оригинала | | |  | | | | | | | | | |  | | | | | |  | | | |  | | | | | | | | Код оригинала | | | | | | | | | | Регистрационный номер  профессионального стандарта | | | | | | Трудовые действия | | | | Организация разработки и актуализации стандартов экономического субъекта, регламентирующих процесс составления и представления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение консультирования работников в процессе применения ими стандартов экономического субъекта, регламентирующих процесс составления и представления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | Планирование порядка и сроков выполнения работ по составлению бухгалтерской (финансовой) отчетности, организация контроля соблюдения установленных требований | | | | | | | | | | | | | | | | | | | | | | | | Организация процесса формирования числовых показателей отчетов, входящих в состав бухгалтерской (финансовой) отчетности экономического субъекта, а также пояснений (пояснительной записки и пояснений) | | | | | | | | | | | | | | | | | | | | | | | | Контроль правильности формирования числовых показателей отчетов, входящих в состав бухгалтерской (финансовой) отчетности экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение подписания руководителем экономического субъекта бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение представления бухгалтерской (финансовой) отчетности в соответствующие адреса и в установленные сроки | | | | | | | | | | | | | | | | | | | | | | | | Организация и контроль представления документов бухгалтерского учета, необходимых при проведении внутреннего контроля, государственного (муниципального) финансового контроля, внутреннего и внешнего аудита, ревизий, налоговых и иных проверок | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение сохранности бухгалтерской (финансовой) отчетности до ее передачи в архив | | | | | | | | | | | | | | | | | | | | | | | | Организация передачи бухгалтерской (финансовой) отчетности в архив в установленные сроки | | | | | | | | | | | | | | | | | | | | | | | | Необходимые умения | | | | Понимать и оценивать факторы, существенно влияющие на организацию процесса составления и представления бухгалтерской (финансовой) отчетности исходя из особенностей деятельности экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | Самостоятельно осуществлять поиск и обработку информации, необходимой для решения практических задач, связанных с организацией процесса составления и представления бухгалтерской (финансовой) отчетности в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | Обосновывать решения по организации процесса составления и представления бухгалтерской (финансовой) отчетности в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | Оценивать потенциальные риски, связанные с нарушением сроков представления бухгалтерской (финансовой) отчетности и качества отчетной информации, разрабатывать способы их минимизации | | | | | | | | | | | | | | | | | | | | | | | | Координировать процесс составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | Детализировать показатели по статьям форм отчетов, входящих в состав бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | Обеспечивать организацию процесса сверки внутрихозяйственных операций и расчетов в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | Пересчитывать для целей составления бухгалтерской (финансовой) отчетности показатели деятельности обособленных подразделений экономического субъекта за пределами Российской Федерации в валюту Российской Федерации | | | | | | | | | | | | | | | | | | | | | | | | Включать в числовые показатели отчетов, входящих в состав бухгалтерской (финансовой) отчетности экономического субъекта, показатели деятельности обособленных подразделений, в том числе выделенных на отдельные балансы | | | | | | | | | | | | | | | | | | | | | | | | Осуществлять счетную и логическую проверку правильности формирования показателей отчетов, входящих в состав бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | Формировать пояснительную записку к раскрываемым показателям бухгалтерской (финансовой) отчетности и пояснения к ним | | | | | | | | | | | | | | | | | | | | | | | | Оценивать влияние деятельности обособленных подразделений (включая выделенные на отдельные балансы) на показатели деятельности экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | Организовывать составление и представление специальной бухгалтерской (финансовой) отчетности, а также внутренней бухгалтерской отчетности | | | | | | | | | | | | | | | | | | | | | | | | Взаимодействовать с работниками экономического субъекта, а также с представителями других организаций и государственных органов | | | | | | | | | | | | | | | | | | | | | | | | Пользоваться компьютерными программами для ведения бухгалтерского учета, информационными и справочно-информационными системами, оргтехникой | | | | | | | | | | | | | | | | | | | | | | | | Необходимые знания | | | | Финансовый менеджмент, финансовый анализ, внутренний контроль, налогообложение, управленческий учет | | | | | | | | | | | | | | | | | | | | | | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, об аудиторской деятельности, статистическом учете, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление или представление недостоверной отчетности, отраслевое законодательство в сфере деятельности экономического субъекта, включая обособленные подразделения; практика применения законодательства | | | | | | | | | | | | | | | | | | | | | | | | Судебная практика по вопросам бухгалтерского учета и налогообложения | | | | | | | | | | | | | | | | | | | | | | | | Международные стандарты финансовой отчетности (в зависимости от сферы деятельности экономического субъекта, включая обособленные подразделения | | | | | | | | | | | | | | | | | | | | | | | | Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | Экономика и организации производства и управления в экономическом субъекте | | | | | | | | | | | | | | | | | | | | | | | | Порядок обмена информацией по телекоммуникационным каналам связи | | | | | | | | | | | | | | | | | | | | | | | | Современные технологии автоматизированной обработки информации | | | | | | | | | | | | | | | | | | | | | | | | Отечественный и зарубежный опыт в области управления процессом формирования информации в системе бухгалтерского учета экономического субъекта, включая обособленные подразделения | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | Правила защиты информации | | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | | |  | | | | | | | | | | | | | | | | | | | | | | | | Обобщенная трудовая функция | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование | Составление и представление консолидированной финансовой отчетности | | | | | | | | | | | | Код | | | D | | | | Уровень квалификации | | | | | 8 | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение обобщенной трудовой функции | | | Оригинал | | | | | X | Заимствовано из оригинала | |  | | | | | | | |  | | | | | | | | |  | | |  | | | | | | | | Код оригинала | | | | | | | | Регистрационный номер профессионального стандарта | | | | | | | | | Возможные наименования должностей | | | | | Главный бухгалтер  Начальник (руководитель, директор) отдела (управления, службы, департамента) бухгалтерского учета  Начальник (руководитель, директор) управления, (службы, департамента) консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | Требования к образованию и обучению | | | | | Высшее образование магистратура или специалитет  Дополнительное профессиональное образование – программы профессиональной переподготовки | | | | | | | | | | | | | | | | | | | | | | | Требования к опыту практической работы | | | | | Не менее пяти лет из последних семи календарных лет работы, связанной с ведением бухгалтерского учета, составлением бухгалтерской (финансовой) отчетности либо с аудиторской деятельностью (в том числе на руководящих должностях), при наличии высшего образования в области бухгалтерского учета и аудита – не менее трех лет из последних пяти календарных лет (в том числе на руководящих должностях) | | | | | | | | | | | | | | | | | | | | | | | Особые условия допуска к работе | | | | | В отдельных экономических субъектах к главному бухгалтеру или иному должностному лицу, на которое возлагается ведение бухгалтерского учета, могут устанавливаться дополнительные требованияГлавный бухгалтер кредитной организации и главный бухгалтер некредитной финансовой организации должны отвечать требованиям, установленным Центральным банком Российской Федерации | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | | | | Рекомендуется дополнительное профессиональное образование - программы повышения квалификации не реже одного раза в три года | | | | | | | | | | | | | | | | | | | | | | | Дополнительные характеристики | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование документа | | | | | | Код | | | | Наименование базовой группы, должности (профессии) или специальности | | | | | | | | | | | | | | | | | | ОКЗ | | | | | | 1211 | | | | Управляющие финансовой деятельностью | | | | | | | | | | | | | | | | | | 1219 | | | | Управляющие финансово-экономической и административной деятельностью, не входящие в другие группы | | | | | | | | | | | | | | | | | | 2411 | | | | Бухгалтеры | | | | | | | | | | | | | | | | | | ЕКС | | | | | | - | | | | Главный бухгалтер | | | | | | | | | | | | | | | | | | ОКСО | | | | | | 5.38.00.00 | | | | Экономика и управление | | | | | | | | | | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **3.4.1. Трудовая функция** | | | | | | | | | | | | Наименование | Управление процессом методического обеспечения составления консолидированной финансовой отчетности группы организаций (группы субъектов отчетности) | | | | | Код | D/01.8 | | Уровень (подуровень) квалификации | 8 | |  | | | | | | | | | | | | Происхождение трудовой функции | | Оригинал | X | Заимствовано из оригинала |  | | |  | | | |  | |  | | | Код оригинала | | | Регистрационный номер  профессионального стандарта | | | | Трудовые действия | | Организация деятельности по сбору и анализу информации об учетных политиках зависимых и дочерних обществ (субъектов отчетности, входящих в периметр консолидации) для целей разработки учетной политики основного общества (субъекта консолидированной отчетности) | | | | | | | | | | Планирование, координация и контроль разработки (актуализации) учетной политики основного общества (субъекта консолидированной отчетности) | | | | | | | | | | Обеспечение взаимодействия с зависимыми и дочерними обществами (субъектами отчетности, входящими в периметр консолидации) в процессе разработки и применения учетной политики основного общества (субъекта консолидированной отчетности) | | | | | | | | | | Организация консультирования зависимых и дочерних обществ (субъектов отчетности, входящих в периметр консолидации) в процессе составления и представления ими основному обществу (субъекту консолидированной отчетности) отчетности и иной информации, необходимой для составления консолидированной финансовой отчетности | | | | | | | | | | Контролировать соблюдение сроков и качества выполнения работ в области методического обеспечения составления консолидированной финансовой отчетности | | | | | | | | | | Необходимые умения | | Определять (изменять) периметр консолидации | | | | | | | | | | Определять цели, задачи и порядок организации методического обеспечения процесса подготовки группой организаций (группой субъектов отчетности) консолидированной финансовой отчетности | | | | | | | | | | Разрабатывать предложения по интегрированию информационных систем дочерних и зависимых обществ (субъектов отчетности, входящих в периметр консолидации) в информационную систему основного общества (субъекта консолидированной отчетности) для целей формирования консолидированной финансовой отчетности | | | | | | | | | | Определять порядок разработки методических документов для целей формирования консолидированной финансовой отчетности | | | | | | | | | | Унифицировать способы бухгалтерского учета в рамках группы организаций (субъектов отчетности), обосновывать их экономическую целесообразность и соответствие установленным требованиям | | | | | | | | | | Решать нетиповые задачи на основе применения умений и знаний из смежных областей, в том числе межотраслевого и междисциплинарного характера | | | | | | | | | | Разрабатывать внутренние организационно-распорядительные документы основного общества (субъекта консолидированной отчетности), устанавливающие порядок сбора, проверки, обработки и представления информации о деятельности группы организаций (группы субъектов отчетности) и учетную политику | | | | | | | | | | Проводить организационные и информационные мероприятия по вопросам методического обеспечения процесса подготовки консолидированной финансовой отчетности | | | | | | | | | | Формулировать цели и задачи, а также осуществлять делегирование полномочий и ответственности работникам основного общества по методическому обеспечению процесса подготовки консолидированной финансовой отчетности | | | | | | | | | | Оценивать эффективность труда работников бухгалтерской службы основного общества (субъекта консолидированной отчетности) | | | | | | | | | | Выявлять и предотвращать ситуации возникновения личной заинтересованности, которая приводит или может привести к конфликту интересов | | | | | | | | | | Выявлять коррупционные риски и определять пути их минимизации | | | | | | | | | | Разрабатывать антикоррупционную политику организации и внедрять меры по предотвращению коррупции | | | | | | | | | | Необходимые знания | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, консолидированной финансовой отчетности, аудиторской деятельности, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление или представление недостоверной отчетности; отраслевое законодательство в сфере деятельности экономического субъекта; практика применения законодательства | | | | | | | | | | Международные стандарты финансовой отчетности (в зависимости от сферы деятельности экономического субъекта); практика применения указанных стандартов | | | | | | | | | | Внутренние организационно-распорядительные документы основного общества (субъекта консолидированной отчетности) | | | | | | | | | | Экономика и организация производства и управления в группе организаций, чья отчетность консолидируется | | | | | | | | | | Методы формирования консолидированной финансовой информации | | | | | | | | | | Правила защиты информации | | | | | | | | | | Другие характеристики | | - | | | | | | | | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **3.4.2. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование | | Управление процессом составления и представления консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | Код | | | | | D/02.8 | | | | | | | | | | Уровень (подуровень) квалификации | | | 8 | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение трудовой функции | | | | | | | | Оригинал | | | | | | Х | | | | Заимствовано из оригинала | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | | |  | | | | | | | |  | | | | | | | | | | | | | | | | Код оригинала | | | | | | | | | | Регистрационный номер  профессионального стандарта | | | | | | | | | | | | | | | Трудовые действия | | | | | | | | Организация и планирование процесса представления зависимыми и дочерними обществами (субъектами отчетности, входящими в периметр консолидации) бухгалтерской (финансовой) отчетности и иной информации для целей составления консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация проведения проверки бухгалтерской (финансовой) отчетности и иной информации, представленной зависимыми и дочерними обществами (субъектами отчетности, входящими в периметр консолидации) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение выполнения процедур консолидации в соответствии с установленными требованиями | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение формирования числовых показателей отчетов, входящих в состав консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация процесса счетной и логической проверки правильности формирования числовых показателей в отчетах, входящих в состав консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение подготовки примечаний (пояснительной записки, пояснений) к консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение представления консолидированной финансовой отчетности для подписания | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение представления консолидированной финансовой отчетности в соответствующие адреса в установленные сроки | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение проведения внешнего аудита консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение публичного раскрытия консолидированной финансовой отчетности или организация подготовки материалов, необходимых для публичного раскрытия показателей консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение сохранности консолидированной финансовой отчетности до ее передачи в архив | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация передачи консолидированной финансовой отчетности в архив в установленные сроки | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые умения | | | | | | | | Определять содержание и объем работ по составлению консолидированной финансовой отчетности, потребность в материально-технических, финансовых, трудовых и иных ресурсах | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Формулировать цели и задачи, а также осуществлять делегирование полномочий и ответственности работникам бухгалтерской службы основного общества (субъекта консолидированной отчетности) по составлению консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Устанавливать организациям группы (субъектам отчетности, входящим в периметр консолидации) порядок и сроки представления бухгалтерской (финансовой) отчетности и иной информации, необходимой для составления консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Проверять качество бухгалтерской (финансовой) отчетности и иной информации, представленной организациями группы (субъектами отчетности, входящими в периметр консолидации), устанавливать порядок исправления и включения исправленной информации в консолидированную финансовую отчетность | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Исключать взаимосвязанные отчетные показатели при осуществлении процедур консолидации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечивать при консолидации единство учетной политики, отчетной даты, функциональной валюты представления отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Применять методы формирования консолидированной финансовой информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Формировать числовые показатели отчетов, входящих в состав консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Оценивать качество труда работников, занятых в процессе составления консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Проводить организационные и информационные мероприятия по вопросам, связанным с составлением консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обосновывать при проведении внешнего аудита, государственного (муниципального) финансового контроля консолидированной финансовой отчетности решения, принятые основным обществом (субъектом консолидированной отчетности) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Пользоваться компьютерными программами, информационными и справочно-правовыми системами, оргтехникой для составления консолидированной финансовой отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые знания | | | | | | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, консолидированной финансовой отчетности, аудиторской деятельности, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление или представление недостоверной отчетности; отраслевое законодательство в сфере деятельности экономического субъекта; практика применения законодательства | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Международные стандарты финансовой отчетности (в зависимости от сферы деятельности экономического субъекта); практика применения указанных стандартов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренние организационно-распорядительные документы основного общества (субъекта консолидированной отчетности) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Экономика и организация производства и управления в группе организаций, чья отчетность консолидируется | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Методы формирования консолидированной финансовой информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Правила защиты информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обобщенная трудовая функция | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование | | | Оказание экономическим субъектам услуг по ведению бухгалтерского учета, включая составление бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | Код | | | | | E | | | | | | | | Уровень квалификации | | | | | 8 | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение обобщенной трудовой функции | | | | | Оригинал | | | | | | | | | X | | | | | Заимствовано из оригинала | | | | | | |  | | | | | | | | |  | | | | | | | | | | | | | | |  | | | | |  | | | | | | | | | | | | | | | | | | | | | Код оригинала | | | | | | | | | Регистрационный номер профессионального стандарта | | | | | | | | | | | | | | |  | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Возможные наименования должностей | | | | | | | | | Директор по операционному управлению  Директор по бухгалтерскому аутсорсингу  Коммерческий директор  Директор по развитию бизнеса | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Требования к образованию и обучению | | | | | | | | | Высшее образование магистратура или специалитет  Дополнительное профессиональное образование – программы профессиональной переподготовки | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Требования к опыту практической работы | | | | | | | | | Не менее пяти лет из последних семи календарных лет работы, связанной с ведением бухгалтерского учета, составлением бухгалтерской (финансовой) отчетности либо с аудиторской деятельностью (в том числе на руководящих должностях), при наличии высшего образования в области бухгалтерского учета и аудита – не менее трех лет из последних пяти календарных лет (в том числе на руководящих должностях)[[9]](#endnote-9) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Особые условия допуска к работе | | | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Дополнительные характеристики | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование документа | | | | | | | | | | Код | | | | | | | | | | Наименование базовой группы, должности (профессии) или специальности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | ОКЗ | | | | | | | | | | 1120 | | | | | | | | | | Руководители учреждений, организаций и предприятий | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1219 | | | | | | | | | | Управляющие финансово-экономической и административной деятельностью, не входящие в другие группы | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | ЕКС | | | | | | | | | | - | | | | | | | | | | Директор | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | ОКСО | | | | | | | | | | 5.38.00.00 | | | | | | | | | | Экономика и управление | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **3.5.1. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование | | Планирование и организация деятельности, связанной с оказанием услуг по постановке, восстановлению и ведению бухгалтерского и налогового учета, составлению бухгалтерской (финансовой) отчетности, консолидированной финансовой отчетности, налоговых расчетов и деклараций | | | | | | | | | | | | | | | | | | | | | | | | | | Код | | | | E/01.8 | | | | | | | | | Уровень (подуровень) квалификации | | | | | 8 | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение трудовой функции | | | | | | | Оригинал | | | | | X | | | | Заимствовано из оригинала | | | | |  | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |  | | | | | | |  | | | | | | | | | | | | | | Код оригинала | | | | | | | | | | | | | | | | Регистрационный номер  профессионального стандарта | | | | | | | | | | | | | Трудовые действия | | | | | | | Организация маркетингового исследования состояния рынка услуг по постановке, восстановлению и ведению бухгалтерского и налогового учета, составлению бухгалтерской (финансовой) отчетности, налоговых расчетов и деклараций | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Разработка политики экономического субъекта в области оказания услуг на среднесрочную и долгосрочную перспективу | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Планирование деятельности, связанной с оказанием услуг, включая организацию и управление основными бизнес-процессами | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Координация и контроль реализации планов по осуществлению операционной деятельности, связанной с оказанием услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение мотивации работников в ходе деятельности, связанной с оказанием услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые умения | | | | | | | Восстанавливать и вести бухгалтерский и налоговый учет, составлять бухгалтерскую (финансовую) отчетность и декларации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Проводить маркетинговые исследования состояния рынка услуг, анализировать полученные результаты | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Оценивать риски коммерческой деятельности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать долгосрочные программы, планы и мероприятия в области оказания услуг, направленных на достижение целей экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Определять политику экономического субъекта в области организации оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Осуществлять мониторинг и оценку научно - технических достижений и лучших практик в области технологий, применяемых в деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Определять потребности в ресурсах, необходимых для оказания услуг, в том числе численность и квалификацию работников | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать мероприятия по совершенствованию клиентского сервиса и продвижению экономического субъекта на рынке услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Контролировать исполнение принятых управленческих решений | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Выявлять и предотвращать ситуации возникновения личной заинтересованности, которая приводит или может привести к конфликту интересов | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Выявлять коррупционные риски и определять пути их минимизации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать антикоррупционную политику организации и внедрять меры по предотвращению коррупции | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Вырабатывать сбалансированные решения по корректировке стратегии и тактики экономического субъекта в области оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Пользоваться компьютерными программами для ведения бухгалтерского и налогового учета, информационными и справочно - правовыми системами, оргтехникой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые знания | | | | | | | Управление маркетингом и рекламой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Управление бизнес-процессами с применением информационных технологий | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Финансовый менеджмент и финансовый анализ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренний контроль ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, об аудиторской деятельности, статистическом учете, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление и представление недостоверной отчетности, отраслевое законодательство в сфере деятельности экономического субъекта - заказчика услуг; практика применения законодательства | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Судебная практика по вопросам бухгалтерского учета и налогообложения | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Международные стандарты финансовой отчетности (в зависимости от сферы деятельности экономических субъектов - заказчиков услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Экономика и организация производства и управления (в зависимости от сферы деятельности экономических субъектов - заказчиков услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Методы формирования консолидированной финансовой информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Методы финансового анализа и финансовых вычислений | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Порядок обмена информацией по телекоммуникационным каналам связи | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Современные технологии автоматизированной обработки информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Отечественный и зарубежный опыт в области управления деятельностью оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Правила защиты информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **3.5.2. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование | Текущее управление и контроль оказания услуг по постановке, восстановлению и ведению бухгалтерского и налогового учета, составлению бухгалтерской (финансовой) отчетности, консолидированной финансовой отчетности, налоговых расчетов и деклараций | | | | | | | | | | | | | | | | | | | | | | | | | | | | Код | | | | E/02.8 | | | | | | | | | Уровень (подуровень) квалификации | | | | | 8 | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение трудовой функции | | | | | | Оригинал | | | | | X | | | | Заимствовано из оригинала | | | | | | |  | | | | | | | | | | | | | |  | | | | | | | | | | | | | |  | | | | | |  | | | | | | | | | | | | | | | | Код оригинала | | | | | | | | | | | | | | Регистрационный номер  профессионального стандарта | | | | | | | | | | | | | | Трудовые действия | | | | | | Организация процесса проведения договорной кампании с потенциальными заказчиками услуг по постановке, восстановлению и ведению бухгалтерского и налогового учета, составлению бухгалтерской (финансовой) отчетности, налоговых расчетов и деклараций | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Утверждение текущих планов оказания услуг заказчикам в соответствии с заключенными договорами | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация разделения труда и координация взаимодействия работников экономического субъекта в рамках текущей деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация методического сопровождения деятельности в области оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация контроля качества оказываемых услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение выполнения экономическим субъектом всех обязательств перед заказчиками согласно заключенным договорам оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация заключения и исполнения экономическим субъектом договоров оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение совершенствования клиентского сервиса и продвижения экономического субъекта на рынке услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Оценка результатов деятельности работников в рамках деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация обучения и повышения квалификации кадров | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение подготовки и представления руководителю экономического субъекта внутренней отчетности о результатах деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение сохранности документов, образующихся в процессе деятельности по оказанию услуг, и организация передачи их в архив в установленные сроки | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые умения | | | | | | Вести переговоры с потенциальными заказчиками услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Планировать и контролировать выполнение обязательств по заключенным с заказчиками договорам оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Осуществлять разделение труда в соответствии с планом организации оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать внутренние организационно-распорядительные документы, регулирующие порядок оказания услуг, включая документы методического содержания | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Решать нетиповые задачи на основе применения умений и знаний из смежных областей, в том числе межотраслевого и междисциплинарного характера | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Принимать управленческие решения по координации действий работников в рамках деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Контролировать выполнение текущих планов по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Осуществлять контакты с заказчиками услуг в процессе выполнения договорных обязательств | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Определять критерии оценки результатов деятельности по оказанию услуг и эффективности труда работников | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Планировать и контролировать процессы, связанные с подготовкой и повышением квалификации кадров | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Формировать внутреннюю отчетность о результатах деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Определять порядок документооборота и хранения документов, образующихся в деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые знания | | | | | | Управление маркетингом и рекламой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Управление бизнес-процессами с применением информационных технологий | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Финансовый менеджмент и финансовый анализ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренний контроль ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, об аудиторской деятельности, статистическом учете, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление и представление недостоверной отчетности, отраслевое законодательство в сфере деятельности экономического субъекта - заказчика услуг; практика применения законодательства | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Судебная практика по вопросам бухгалтерского учета и налогообложения | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Международные стандарты финансовой отчетности и международные стандарты финансовой отчетности для общественного сектора (в зависимости от сферы деятельности экономических субъектов - заказчиков услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Экономика и организации производства и управления (в зависимости от сферы деятельности экономических субъектов - заказчиков услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Методы формирования консолидированной финансовой информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Методы финансового анализа и финансовых вычислений | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Порядок обмена информацией по телекоммуникационным каналам связи | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Современные технологии автоматизированной обработки информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Отечественный и зарубежный опыт в области управления деятельностью оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Правила защиты информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **3.5.3. Трудовая функция** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Наименование | Организация оказания услуг в области бухгалтерского и налогового консультирования и консультационных услуг в смежных областях, в том числе в области внутреннего контроля и финансового анализа | | | | | | | | | | | | | | | | | | | | | | Код | | | | | | | E/03.8 | | | | | | | | | Уровень (подуровень) квалификации | | | | | | 8 | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Происхождение трудовой функции | | | | Оригинал | | | | | | | | | X | | | | Заимствовано из оригинала | | | | | | | | | |  | | | | | | | | | | |  | | | | | | | | | | | |  | | | |  | | | | | | | | | | | | | | | | | | | | | | | Код оригинала | | | | | | | | | | | Регистрационный номер  профессионального стандарта | | | | | | | | | | | | Трудовые действия | | | | Организация маркетингового исследования состояния рынка консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация процесса заключения договоров на оказание консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация стратегического и текущего планирования деятельности экономического субъекта по оказанию консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация и обеспечение эффективности деятельности, связанной с оказанием консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение применения в деятельности, связанной с оказанием консультационных услуг, перспективных технологий, современных достижений в области науки и практики организации труда | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение деятельности по оказанию консультационных услуг необходимыми ресурсами | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация контроля качества исполнения договорных обязательств по оказанию консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация работы по совершенствованию клиентского сервиса в области оказания консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Оценка результатов деятельности работников в рамках деятельности по оказанию консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Организация обучения и повышения квалификации персонала в области консультирования | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Обеспечение подготовки и представления руководителю экономического субъекта внутренней отчетности о результатах деятельности, связанной с оказанием консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые умения | | | | Вести переговоры с потенциальными заказчиками услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Планировать и контролировать выполнение обязательств по заключенным с заказчиками договорам оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Осуществлять разделение труда в соответствии с планом организации оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Разрабатывать внутренние организационно-распорядительные документы, регулирующие порядок оказания услуг, включая документы методического содержания | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Принимать управленческие решения по координации действий работников в процессе осуществления деятельности по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Контролировать выполнение текущих планов по оказанию услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Осуществлять контакты с заказчиками услуг в процессе выполнения договорных обязательств | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Определять критерии оценки результатов деятельности по оказанию услуг и эффективности труда работников | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Планировать и контролировать процессы, связанные с подготовкой и повышением квалификации кадров | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Формировать внутреннюю отчетность о результатах деятельности по оказанию консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Определять порядок документооборота и хранения документов, образующихся в деятельности по оказанию консультационных услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Необходимые знания | | | | Управление маркетингом и рекламой | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Управление бизнес-процессами с применением информационных технологий | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Финансовый менеджмент и финансовый анализ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренний контроль ведения бухгалтерского учета и составления бухгалтерской (финансовой) отчетности | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Законодательство Российской Федерации о бухгалтерском учете, о налогах и сборах, об аудиторской деятельности, статистическом учете, архивном деле, социальном и медицинском страховании, пенсионном обеспечении, гражданское, таможенное, трудовое, валютное, бюджетное законодательство, законодательство о противодействии коррупции и коммерческому подкупу, легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма, законодательство о порядке изъятия бухгалтерских документов, об ответственности за непредставление и представление недостоверной отчетности, отраслевое законодательство в сфере деятельности экономического субъекта - заказчика услуг; практика применения законодательства | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Судебная практика по вопросам бухгалтерского учета и налогообложения | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Международные стандарты финансовой отчетности и международные стандарты финансовой отчетности для общественного сектора (в зависимости от сферы деятельности экономических субъектов - заказчиков услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Внутренние организационно-распорядительные документы экономического субъекта | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Экономика и организация производства и управления (в зависимости от сферы деятельности экономических субъектов - заказчиков услуг) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Методы формирования консолидированной финансовой информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Методы финансового анализа и финансовых вычислений | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Порядок обмена информацией по телекоммуникационным каналам связи | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Современные технологии автоматизированной обработки информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Отечественный и зарубежный опыт в области управления деятельностью оказания услуг | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Правила защиты информации | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | Другие характеристики | | | | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  Сведения об организациях – разработчиках профессионального стандарта **4.1. Ответственная организация-разработчик** | | | | |
| Ассоциация участников финансового рынка «Совет по профессиональным квалификациям финансового рынка», город Москва | | | |
| (наименование организации) | | | |
|  | Генеральный директор Маштакеева Диана Каримовна |  |  |
|  | (должность и ФИО руководителя) |  | (подпись) |

**4.2. Наименования организаций-разработчиков**

|  |  |
| --- | --- |
| 1. | НП «Институт профессиональных бухгалтеров и аудиторов России», город Москва |
| 2. | ООР «Российский союз промышленников и предпринимателей» (РСПП), город Москва |

1. Общероссийский классификатор занятий. [↑](#endnote-ref-1)
2. Общероссийский классификатор видов экономической деятельности. [↑](#endnote-ref-2)
3. Единый квалификационный справочник должностей руководителей, специалистов и других служащих. [↑](#endnote-ref-3)
4. Общероссийский классификатор специальностей по образованию. [↑](#endnote-ref-4)
5. Часть 4 статьи 7 Федерального закона от 6 декабря 2011 г. №402-ФЗ «О бухгалтерском учете». [↑](#endnote-ref-5)
6. Часть 5 статьи 7 Федерального закона от 6 декабря 2011 г. №402-ФЗ «О бухгалтерском учете». [↑](#endnote-ref-6)
7. Часть 7статьи 7 Федерального закона от 6 декабря 2011 г. №402-ФЗ «О бухгалтерском учете». [↑](#endnote-ref-7)
8. Федеральный закон от 27.12.1992 № 4015-1 (с изменениями и дополнениями) «Об организации страхового дела в Российской Федерации» [↑](#endnote-ref-8)
9. Пункт 8 статьи 14 Федерального закона от 2 декабря 1990 г. № 395-I «О банках и банковской деятельности» [↑](#endnote-ref-9)