

APPROVED

Head of the department of
Organization and Economics of Pharmacy
with post-diploma specialization
Minutes # 6 30/01/2024



Assoc. Prof. Oksana BIELIAIEVA

**COURSE SCHEDULE OF LECTURES IN
«ORGANIZATION AND ECONOMICS OF PHARMACY»
Pharmacy, 4TH year**

#	Topic	Hours	# Group	Resp.Lecturer	Equipment	Date
1.	Topic 15. Lecture 11. Cash accounting in pharmacies. Cash operations: classification, documentation. Registrars of calculated (settlement) operations in retail trade. Pharmacy Proceeds	2	4-6	Assoc. prof. Oksana BIELIAIEVA	MS Teams	06.02.24
2.	Topic 16. Lecture 12. Payroll accounting in pharmacies. Setting salaries and allowances for employees of pharmacy institutions. The structure and characteristics of the wage fund.	2	4-6	Assoc. prof. Oksana BIELIAIEVA		08.02.24
3.	Topic 17. Lecture 13. Stocktaking in pharmacies: tasks, types, deadlines. Stocktaking procedure.	2	4-6	Assoc. prof. Oksana BIELIAIEVA		12.02.24
4.	Topic 22. Lecture 14. Characteristics of financial ratios of pharmacy institutions: liquidity, solvency, and profitability. Revenues and expenses of pharmacy companies.	2	4-6	Assoc. prof. Oksana BIELIAIEVA		14.02.24
5.	Topic 26. Lecture 15. Tax system of Ukraine. Classification of taxes and fees (mandatory payments). Corporate income tax (CIT), Personal income tax, Military tax, Value added rates.	2	4-6	Assoc. prof. Oksana BIELIAIEVA		16.02.24

The head of the educational part

Senior teacher



Iryna YASHCHUK

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Head of the department of
Organization and Economics of Pharmacy
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Assoc. Prof. Oksana BIELIAIEVA

**COURSE SCHEDULE OF PRACTICAL CLASSES IN
«ORGANIZATION AND ECONOMICS OF PHARMACY»
Pharmacy, 4TH year**

#	Topic	Hours	Resp. Tutor	Equipment	# Group	Date
1.	Topic 13. Practical class 31. The accounting balance sheet as the primary financial document. Structure of assets, liabilities, and equity of pharmacy institutions.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	19.02.24
					ФіH-05	20.02.24
					ФіH-06	20.02.24
2.	Topic 13. Practical class 32. Relationship between the balance sheet and business operations. Accounting accounts - classification, structure.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	22.02.24
					ФіH-05	21.02.24
					ФіH-06	21.02.24
3.	Topic 14. Practical class 33. Primary recording of receipt/disposal of inventory in pharmacy institutions, document flow.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	26.02.24
					ФіH-05	27.02.24
					ФіH-06	27.02.24
4.	Topic 14. Practical class 34. Inventory report, structure, preparation procedure, automation of the process. Inventory revaluation, types, documentary formalization	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	29.02.24
					ФіH-05	28.02.24
					ФіH-06	28.02.24
5.	Topic 15. Practical class 35. Accounting for the receipt and movement of fixed assets in a pharmacy. Evaluation of their value and depreciation.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	04.03.24
					ФіH-05	05.03.24
					ФіH-06	05.03.24
6	Topic 16. Practical class 36. Organization of cash circulation in pharmacies. Settlement documents. Registration procedure and application of settlement operation recorders	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	07.03.24
					ФіH-05	06.03.24
					ФіH-06	06.03.24
7	Topic 16. Practical class 37. Monetary operations with cash: classification, documentary formalization.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	11.03.24
					ФіH-05	12.03.24
					ФіH-06	12.03.24
8	Topic 16. Practical class 38. Accounting for non-cash payments of pharmacy institutions. Payment documents. Electronic money circulation.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	14.03.24
					ФіH-05	13.03.24
					ФіH-06	13.03.24
9	Topic 17. Practical class 39. Forms, systems of remuneration for pharmaceutical workers, structure, and characteristics of the wage fund.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	18.03.24
					ФіH-05	19.03.24
					ФіH-06	19.03.24
10	Topic 17. Practical class 40. Procedure for recording working time. Planning staff numbers. Setting salaries and bonuses for pharmacy staff.	2	Assoc. prof. Oksana BIELIAIEVA		ФіH-04	21.03.24
					ФіH-05	20.03.24
					ФіH-06	20.03.24

11	Topic 17. Practical class 41. Procedure for calculating wages. Guaranteed and compensatory payments.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	25.03.24
				ФіH-05	27.03.24
				ФіH-06	26.03.24
12	Topic 17. Practical class 42. Mandatory deductions from the income of pharmaceutical workers. Unified social contribution, characteristics, calculation rules.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	01.04.24
				ФіH-05	03.04.24
				ФіH-06	02.04.24
13	Topic 18. Practical class 43. General procedure for conducting inventory of pharmaceuticals and medical products in pharmacies. Document flow.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	08.04.24
				ФіH-05	10.04.24
				ФіH-06	09.04.24
14	Topic 18. Practical class 44. Verification and formalization of inventory results. Procedure for determining the amount of losses.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	15.04.24
				ФіH-05	17.04.24
				ФіH-06	16.04.24
15	Practical class 45. Current test control. Practical skills control №3	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	22.04.24
				ФіH-05	24.04.24
				ФіH-06	23.04.24
16	Topic 19. Practical class 46. Management reporting of a pharmacy. Quality characteristics and principles of formation.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	29.04.24
				ФіH-05	01.05.24
				ФіH-06	30.04.24
17	Topic 20. Practical class 47. Characteristics and economic calculations of turnover, trade invoices, and expenses of a pharmacy.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	06.05.24
				ФіH-05	08.05.24
				ФіH-06	07.05.24
18	Topic 20. Practical class 48. Characteristics and economic calculations of profit and profitability of pharmacies.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	13.05.24
				ФіH-05	15.05.24
				ФіH-06	14.05.24
19	Topic 23. Practical class 49. Taxation procedure for legal and natural persons-entrepreneurs in the pharmaceutical industry. Taxation of pharmacy profits.	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	20.05.24
				ФіH-05	22.05.24
				ФіH-06	21.05.24
20	Practical class 50. Final test control. Practical skills control №4	2	Assoc. prof. Oksana BIELIAIEVA	ФіH-04	27.05.24
				ФіH-05	29.05.24
				ФіH-06	28.05.24
Total		40			

The head of the educational part

Senior teacher

Iryna YASHCHUK