

**MINISTRY OF HEALTH CARE OF UKRAINE**  
**NATIONAL UNIVERSITY OF PHARMACY**  
**Organization and Economics of Pharmacy Department**

COLLECTION OF TEST TASKS ON OEP<sub>h</sub>  
FOR PREPARING TO LICENSED TEST  
EXAM «KROK-2»

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All parts of a discipline are reflected in collection of the test tasks on «Organization and economics of pharmacy» for student's preparation of to the licensed test exam «KROK-2»

## Preface

In the modern terms, when a process of integration into European educational space is carried out in Ukraine, an acquaintance with the foreign innovative technologies and introduction of the best works in our country are very actual. This process indissoluble is related to introduction of the licensed integral exam on specialty «Pharmacy», which is used in the most countries as certificated exam, determining a level of competence at admittance to the independent practical activity.

Target of the licensed integral exam in Ukraine is indicating of professional level of graduating student according to the state standards of higher pharmaceutical education.

The collection contains the text tasks on all parts of discipline «Organization and economics of pharmacy», that is a part of licensed text examination «KROK-2». Test task prepared for students with the middle level of knowledge. Every test task contains a situation task, where it is necessary to choice one correct answer from offered.

Collection of test tasks on OEPh is intended for preparation of students of specialty «Pharmacy» to passing the licensed test exam.

## 1. Organization of work of pharmacy.

1.	<p>Indicate frequency of conducting of the damp cleaning in the production departments of pharmacies?</p> <p><b>A</b>*Not rarer 1 time in a day</p> <p><b>B</b> Not rarer 1 time per a week</p> <p><b>C</b> Not rarer 1 time per 10 days</p> <p><b>D</b>Not rarer 1 time per 5 days</p> <p><b>E</b> Not rarer 1 time per a 3 day</p>
2.	<p>How often a sanitary day have to be conducted in pharmacy?</p> <p><b>A</b> *Not rarer 1 time per a month</p> <p><b>B</b> Not rarer 1 time per a week</p> <p><b>C</b> Not rarer 1 time per a 3 day</p> <p><b>D</b>Not rarer 1 time per 10 days</p> <p><b>E</b> Not rarer of 1 time per 5 days</p>
3.	<p>A pharmacy carries out preparation of intrachemist`s manufacture of concentrates, ready-to-use drugs and others. What license must pharmacy have?</p> <p><b>A</b> For the retail and wholesale realization of medicines</p> <p><b>B</b>For the retail sales of medicines</p> <p><b>C</b> For the wholesale realization of medicines</p> <p><b>D</b>*For the retail sales and compounding (manufacture)</p> <p><b>E</b> For compounding and wholesale realization of medicines</p>
4.	<p>A pharmacy got a license for the retail sales of medicines. Indicate the operation, which is <b>NOT</b> allowed by the license:</p> <p><b>A</b>Sales of the ready-made drugs to the ambulatory patients</p> <p><b>B</b>Sales of the ready-made drugs to the stationary patients</p> <p><b>C</b> * Sales of commodities to establishments with future commercial use</p> <p><b>D</b>Free of charge sales to the chronic patients</p> <p><b>E</b> Sales of extemporeus drugs</p>

5.	<p>Geriatric center was open in the town of regional submission. A pharmaceutical firm opens a pharmacy near it. What type of specialization it is better to use in its work?</p> <p><b>A*</b> According to the character of group of patients, which are served</p> <p><b>B</b> According to the character of compounding activity</p> <p><b>C</b> According to the character of sale activity</p> <p><b>D</b> According to the character of delivery</p> <p><b>E</b> According to the character of taxation</p>
6.	<p>A pharmaceutical firm opens a rural pharmacy. What specialist can work as a head of this pharmacy?</p> <p><b>A</b> Only a pharmacist, as it has the higher special education</p> <p><b>B</b> Only a pharmacist in cause if he pass the attestations in accordance with established procedure</p> <p><b>C</b> Druggist in cause if he pass the attestation in accordance with established procedure</p> <p><b>D</b> Druggist in condition of express permission of organ of licensing of pharmaceutical activity</p> <p><b>E *</b> Pharmacist or druggist in cause if he pass the attestation in accordance with established procedure</p>
7.	<p>Repair works are planned in the hall for visitors of pharmacy. Administration of pharmacy must reveal the citizens in advance not later than the following term:</p> <p><b>A*</b> 5 days</p> <p><b>B</b> 3 days</p> <p><b>C</b> 7 days</p> <p><b>D</b> 10 days</p> <p><b>E</b> Does not report</p>
8.	<p>A subject of enterprise activity decided to open a pharmacy point. What minimal area must be for a pharmacy point?</p>

	<p><b>A</b>*18 sq. m.</p> <p><b>B</b> 15 sq. m.</p> <p><b>C</b> 8 sq. m.</p> <p><b>D</b> 10 sq. m.</p> <p><b>E</b> 12 sq. m.</p>
9.	<p>A state pharmacy on the basis of license gets and realizes narcotic medicines. What state organ does develop and look over a list of such medicines settled for application in Ukraine ?</p> <p><b>A</b> State pharmacological center</p> <p><b>B</b> Government service of medicines and goods for medical care</p> <p><b>C</b>*Committee on the control over the narcotic drugs</p> <p><b>D</b> State stock association „Liki Ukraïni”</p> <p><b>E</b> Pharmacological center</p>
10.	<p>The pharmacy of the III group has collective material responsibility. In what case a contract about the collective responsibility may be reentered?</p> <p><b>A</b> At the discharge more than 10% persons from collective</p> <p><b>B</b> At the discharge more than 30% persons from collective</p> <p><b>C</b> *At the discharge more than 50% persons from collective</p> <p><b>D</b> At the discharge more than 20% persons from collective</p> <p><b>E</b> At acceptance in the collective of new employers</p>
11.	<p>On the judicial meeting in the court a lawyer unclear called Law of Ukraine, which regulates laws interrelationships, related to creation, registration, production and quality control of medicines. Call it.</p> <p><b>A</b>* Law of Ukraine „About medicines”</p> <p><b>B</b> Law of Ukraine „About own”</p> <p><b>C</b> Law of Ukraine „About the enterprise”</p> <p><b>D</b> Law of Ukraine „About defense of population from the infectious diseases”</p> <p><b>E</b> Law of Ukraine „About providing of sanitary and epidemiologic prosperity population”</p>

12.	<p>Sale of medicines and health care products for personal noncommercial use by the population through the bank account or cashless independently of volumes of purchase must be carried out in accordance with license to:</p> <p><b>A*</b> Retail realization (sales) of medicines  <b>B</b> Wholesale realization (sales) of medicines  <b>C</b> Production of medicines  <b>D</b> Production of medicines in the pharmacy  <b>E</b> Retail and wholesale realization (sales) of medicines</p>
13.	<p>Pharmaceutical activity has features of government control, which are determined by its economic-market and social constituents. Define what does not belong to the economic mechanism of government control:</p> <p><b>A</b> Crediting  <b>B</b> Pricing  <b>C</b> Taxation  <b>D</b> Insurance  <b>E*</b> Licensing</p>
14.	<p>Two pharmaceutical enterprises simultaneously applied to a bank for establishing a running account. The bank refused the application to one of the enterprises. The reason for the refusal is that the enterprise:</p> <p><b>A</b> Has no stamp  <b>B</b> Is located in another administrative area  <b>C</b> *Has not registered a statute  <b>D</b> Has not provided the balance  <b>E</b> Has not provided the report on financial results</p>
15.	<p>In case of loss of license a pharmacist should address an application for a duplicate to a licensing authority. The licensing authority is obliged to issue the duplicate to the applicant no later than:</p>

	<p><b>A</b> One month from the date of application receipt</p> <p><b>B</b> *Three working days from the date of application receipt</p> <p><b>C</b> Two months from the date of application receipt</p> <p><b>D</b> Three months from the date of application receipt</p> <p><b>E</b> The duplicate isn't issued</p>
16.	<p>Activity of pharmaceutical institutions is subject to licensing. What is the duration of license for drugs and healthcare products sale?</p> <p><b>A</b>*Five years</p> <p><b>B</b> One year</p> <p><b>C</b>Two years</p> <p><b>D</b>Four years</p> <p><b>E</b> Three years</p>
17.	<p>A schedule of sanitation actions in pharmacies is regulated by the relevant normative documents. Cleaning day at a pharmacy must be scheduled for at least 1 time:</p> <p><b>A</b> In 5 days</p> <p><b>B</b>*In a month</p> <p><b>C</b> In 3 days</p> <p><b>D</b> In a week</p> <p><b>E</b> In 10 days</p>
18.	<p>What are the Global targets of National medicinal (Drug) politics?</p> <p><b>A</b>* Availability, quality, rational application</p> <p><b>B</b> Participating in process of drug use decision, lack of access to essential drugs</p> <p><b>C</b> Selecting the drug product dosage form, Irrational use of drugs</p> <p><b>D</b> Detecting adverse drug reaction and drug interaction</p> <p><b>E</b> –</p>



19.	<p>The founders are going to open a retail pharmacy. What way of business running is stipulated in this case?</p> <p>A Without preliminary licensing or registration</p> <p>B Free</p> <p>C Normative</p> <p>D *License-based</p> <p>E Limited</p>
20.	<p>In order to get registered in state authorities' pharmacies as legal persons must possess authorized capital stock. What amount is identified as the authorized capital stock?</p> <p>A The amount of debts of an enterprise</p> <p>B *The amount recorded in constituent documents</p> <p>C The amount of fund formation sources</p> <p>D The amount of noncurrent assets</p> <p>E Total assets</p>

**2. Organization of prescription and non-prescription sales of medicines.**

21.	<p>Prescriptions for drugs being subject to the stocktaking and supplied on favorable terms or free of charge except for narcotic (psychotropic) drugs and tramadol are written out:</p> <p>A On the forms F-3 and F-1</p> <p>B *In 2 copies of form F-1</p> <p>C On the form F-3</p> <p>D On the pink form</p> <p>E On the form F-1</p>
22.	<p>A prescription with the ethyl alcohol entered to the city pharmacy. What quantity of alcohol is it possible to realize to the patient with the diabetes free of charge?</p>

	<p><b>A</b> 200 g in month</p> <p><b>B</b> 150 g in month</p> <p><b>C</b> 50 g in month</p> <p><b>D*</b> 100 g in month</p> <p><b>E</b> It is not normed</p>
23.	<p>Eye drops with leavomicetine in prescription for patient was made by a druggist. How many days' medicinal form will be kept in pharmacy?</p> <p><b>A</b> 3 days</p> <p><b>B</b> 1 days</p> <p><b>C*</b> 2 days</p> <p><b>D</b> 10 days</p> <p><b>E</b> 30 days</p>
24.	<p>A prescription on the pills of Ciclodole entered the pharmacy. Indicate a term of storage of such prescription in pharmacy.</p> <p><b>A*</b> 1 year, not taking into account current year</p> <p><b>B</b> 5 years, not taking into account current year</p> <p><b>C</b> 3 years, not taking into account current year</p> <p><b>D</b> 10 years, not taking into account current year</p> <p><b>E</b> 1 month, not taking into account current year</p>
25.	<p>Providing of out-patients with the narcotic and psychotropic medicines in Ukraine is carried out according to the prescriptions of doctors. Indicate an order of receipt of the prescription forms F3 by the clinics.</p> <p><b>A*</b> From pharmacy bases</p> <p><b>B</b> From city-healthcare department</p> <p><b>C</b> From the wholesale firms</p> <p><b>D</b> From printing-houses</p> <p><b>E</b> From the pharmacy corporations</p>
26.	<p>A prescription on the multicomponent mixture for cough with Codeine phosphate with all essential elements entered a pharmacy, but with the signature</p>

	<p>of medical assistant – manager of the medical assistant-obstetric point. What are the actions of pharmacist on the reception of prescriptions and vacation of medicines?</p> <p><b>A</b> *To accept prescription for making of mixture and to sale drug</p> <p><b>B</b> To send a patient to the nearest hospital for re-writing out the prescription</p> <p><b>C</b> To liquidate a prescription by stamp “Prescription is invalid” and to return to the patient</p> <p><b>D</b> To call to hospital by phone, to which a medical assistant-obstetric point submits</p> <p><b>E</b> To refuse in the reception of prescription and realization of medicines</p>
27.	<p>A doctor of clinic ask to the pharmacist of pharmacy point about consultation about excerption of medicines free of charge or on the privilege terms. What medicines in the case of ambulatory medical treatment can be written out to the patient with epilepsy?</p> <p><b>A</b>*Only from the list of the medicines, settled to the purchase to establishments of health care, which are financed from budget</p> <p><b>B</b> Only from the formulary list of medicines, developed in the stationary, to which a clinic belongs, and ratified by its Head.</p> <p><b>C</b> Only from the list of basic medicines</p> <p><b>D</b> Only medicines of Ukrainian production</p> <p><b>E</b> Any medicines registered in Ukraine</p>
28.	<p>A visitor with prescription of the form F-1 came to the pharmacy, Chloroethyle in ampoules has been written out in it with the signature of dentist and his personal seal. What actions of pharmacist (druggist)?</p> <p><b>A</b>*Drug is not let to sale, a prescription is paid off by stamp „A prescription is invalid”</p> <p><b>B</b> Drug is let to sale in the indicated quantity, a prescription remains in pharmacy</p> <p><b>C</b> Drug is let to sale in the indicated quantity, a prescription returns to the</p>

	<p>visitor</p> <p><b>D</b> A 1 ampoule is let to sale of preparation, a prescription returns to the visitor</p> <p><b>E</b> 2 Ampoules are let to sale of preparation, a prescription remains in pharmacy</p>
29.	<p>In pharmacy, which is engaged in making of sterile and nonsterile medicinal forms rubber corks that were in the use in the infection department of hospital are entered. Is their repeated use assumed?</p> <p><b>A</b>*No, it is not assumed</p> <p><b>B</b> Yes, it is assumed</p> <p><b>C</b> Yes, but after disinfection</p> <p><b>D</b> Yes, but after disinfection with the subsequent sterilization</p> <p><b>E</b> Yes, but after sterilization</p>
30.	<p>A pharmacist realized narcotic medicines on the prescription, written out on the blank F-3. How long this prescription must be kept in pharmacy:</p> <p><b>A</b>*5 years, not taking into account a current year</p> <p><b>B</b> 10 days</p> <p><b>C</b> 5 years</p> <p><b>D</b> 3 years</p> <p><b>E</b> 1 year</p>
31.	<p>A pharmacist must quickly, out of turn to pass a prescription for making of medicinal preparation, if in the overhead part of prescription a doctor put:</p> <p><b>A</b> Exclamation mark</p> <p><b>B</b> *"Cito" or "Statim"</p> <p><b>C</b> Two exclamation marks</p> <p><b>D</b> Three exclamation marks</p> <p><b>E</b> Term of vacation</p>
32.	<p>What group of children in the case of ambulatory medical treatment has a right to get medicines free of charge?</p> <p><b>A</b> About 6 years</p> <p><b>B</b> From 3 about 6 years</p>

	<p><b>C*</b> Up 3 years</p> <p><b>D</b> About 16 years</p> <p><b>E</b> About 10 years</p>
33.	<p>Prescription entered the pharmacy, designed with violation of requirements.</p> <p>Actions of pharmacist:</p> <p><b>A*</b> To liquidate prescription by stamp “Prescription is invalid” and to return to the patient</p> <p><b>B</b> To give to the patient a copy of prescription</p> <p><b>C</b> To register a prescription in the proper journal and realize medicine to the patient</p> <p><b>D</b> To realize medicines</p> <p><b>E</b> To reveal to the manager of the pharmacy</p>
34.	<p>Indicate the prescriptions that are saved in pharmacies during 3 years, not taking into account current:</p> <p><b>A*</b> Medicines, realized free of charge and on the favourable terms</p> <p><b>B</b> Anabolic steroide</p> <p><b>C</b> Narcotic matters in the clean kind</p> <p><b>D</b> Psychotropic medicines</p> <p><b>E</b> Clofeline in pills</p>
35.	<p>A patient which a day ago ordered medicine of the individual making, but lost a receipt on its prescription came to the pharmacy. How must a pharmacist operate of compounding-production department?</p> <p><b>A*</b> to realize medicine after the detailed talk with patient, registering vacation in the proper journal;</p> <p><b>B</b> to realize medicine at presence of the passport;</p> <p><b>C</b> to realize medicine at presence of cash cheque at the sick;</p> <p><b>D</b> to realize medicine after talk with doctor, registering vacation in the proper journal;</p> <p><b>E</b> to realize medicine at presence of cash cheque at the sick</p>

36.	<p>A prescription on nose drops “Farmazoline” for the child of 2,8 years old has entered to the pharmacy`s department of the ready-made drugs. Indicate, for what cost medicines will be realized ?</p> <p><b>A</b> On the overall cost</p> <p><b>B</b> With the payment 50 % of their costs</p> <p><b>C *</b> Free of charge</p> <p><b>D</b> Some medicines free of charge</p> <p><b>E</b> The payment 70 % of their costs</p>
37.	<p>The formula <math>N = E \cdot n \cdot P</math> (where N – general necessity in medicines on year (quarter), E – expense of medicines on the course of medical treatment for one patient; n – quantity of courses on year (quarter), P – quantity of population need), shows necessity in medicines of:</p> <p><b>A*</b> Specific action</p> <p><b>B</b> Rationed consumption</p> <p><b>C</b> Wide spectrum of action</p> <p><b>D</b> Narcotic and psychotropic</p> <p><b>E</b> Free of charge and favorable vacation</p>
38.	<p>A prescription on dimedrole (tabl.) for the invalid of Great patriotic war has entered to the pharmacy. Indicate in what way a prescription must be designed:</p> <p><b>A*</b> F-1 with signature and seal of doctor, seal of hospital (in 2 copy)</p> <p><b>B</b> F-1 with signature and seal of doctor, seal of hospital</p> <p><b>C</b> F-1 with signature and seal of doctor, the stamp of hospital</p> <p><b>D</b> F-3 with signature and seal of doctor, the signature of the hospital`s leader, seal of hospital</p> <p><b>E</b> F-1 with signature and seal of doctor + F-3 with signature and seal of doctor, seal of hospital</p>
39.	<p>A prescription on Imovan (zopiklon) for the veteran of Great patriotic war has entered to the pharmacy. Indicate in what way a prescription be designed</p>

	<p><b>A</b> F-1 with signature and seal of doctor</p> <p><b>B</b> F-1 with signature and seal of doctor, seal of hospital</p> <p><b>C</b> * F-1 with signature and seal of doctor, seal of hospital (in 2 copy)</p> <p><b>D</b> F-3 with signature and seal of doctor, the signature of the hospital`s leader, seal of hospital</p> <p><b>E</b> F-1 with signature and seal of doctor + F-3 with signature and seal of doctor, seal of hospital</p>
40.	<p>A pharmacist realized to the patient Sodium Ethaminale in pills, written out on the form F-3, leaving a prescription in pharmacy for account, and giving to the patient in place of prescription a Signature. What time must a prescription to be kept in pharmacy?</p> <p><b>A*</b> Five years, not counting a current year</p> <p><b>B</b> Five years, as a document of strict account</p> <p><b>C</b> Three years, not taking into account current</p> <p><b>D</b> One year, not taking into account current</p> <p><b>E</b> A prescription comes back to the patient, and is not kept in pharmacy</p>
41.	<p>In the prescription a dose of Aethylmorphini Hydrochloridi is increased twice. How a prescription must be designed in this case?</p> <p><b>A*</b> There must be a mark at presence of all essential elements „For special the purpose”, notarized by the signature of doctor and his seal</p> <p><b>B</b> There must be a signature of the hospital`s leader on prescription</p> <p><b>C</b> There must be a signature of the hospital`s leader, notarized by hospital`s seal on prescription</p> <p><b>D</b> There must be hospital`s seal and all others essential elements on prescription</p> <p><b>E</b> A prescription must be written out in 2 copies, one of which remains in pharmacy for account</p>
42.	<p>1 pack of pills „Zopiklon” was realized according prescription. How a pharmacist must operate with prescription?</p>

	<p><b>A*</b> To leave in pharmacy for accounting and keep 1 year, not taking into account current year</p> <p><b>B</b> To leave in pharmacy and keep 3 years, not taking into account current year</p> <p><b>C</b> To leave in pharmacy and keep during a 1 month</p> <p><b>D</b> To keep a prescription in pharmacy during 5 years for accounting</p> <p><b>E</b> To realize medicines, to return a prescription to the patient</p>
43.	<p>Advertising of non-prescription drugs must not contain such information:</p> <p><b>A</b> Name of medicine</p> <p><b>B*</b> Gives the impression, that medical consultation at specialist is non-obligatory</p> <p><b>C</b> Objective information, necessary for application of medicine</p> <p><b>D</b> Attentively to read the instruction</p> <p><b>E</b> Clear and exact information about correct and safe application of preparation</p>
44.	<p>To the basic criteria of non-prescription drugs do not attribute:</p> <p><b>A*</b> Social</p> <p><b>B</b> Pharmacotherapeutical</p> <p><b>C</b> Consumer</p> <p><b>D</b> Economic</p> <p><b>E</b> Informative</p>
45.	<p>Department of finished drug products of the pharmacy №1 got a prescription for nasal drops "Farmazolin" intended for a 2,8-year-old child. This drug will be dispensed at the following price:</p> <p><b>A*</b> At no cost (free)</p> <p><b>B</b> 50% of price</p> <p><b>C</b> Full price</p> <p><b>D</b> 30% of price</p> <p><b>E</b> 70% of price</p>
46.	<p>Prescriptions for drugs being subject to the stocktaking and supplied on favourable terms or free of charge except for narcotic (psychotropic) drugs and</p>



	<p>tramadol are written out:</p> <p><b>A</b> On the pink form</p> <p><b>B</b> *In 2 copies of form F-1</p> <p><b>C</b> On the form F-3</p> <p><b>D</b> On the form F-1</p> <p><b>E</b> On the forms F-3 and F-1</p>
47.	<p>In Ukraine the out-patients are supplied with narcotic and psychotropic drugs only by prescription. Medical prophylactic institutions receive prescription blanks (Form 3) from the following source:</p> <p><b>A</b> City's health department</p> <p><b>B</b> *Pharmacy storehouse</p> <p><b>C</b> Wholesale companies</p> <p><b>D</b> Typography</p> <p><b>E</b> Pharmaceutical corporation</p>
48.	<p>A pharmacy has a license for selling narcotic drugs. The warrant for the receipt of these drugs from the pharmacy warehouse is valid for:</p> <p><b>A</b> No longer than 1 calendar days from the date of issue</p> <p><b>B</b> No longer than 3 months from the date of issue</p> <p><b>C</b> *No longer than 10 calendar days from the date of issue</p> <p><b>D</b> No longer than 1 year from the date of issue</p> <p><b>E</b> No longer than 5 calendar days from the date of issue</p>
49.	<p>Prescriptions for controlled drugs dispensed under the reimbursement program (except for narcotic and psychotropic preparations in substance) are issued on the following prescription form:</p> <p><b>A</b> №1 and №3</p> <p><b>B</b> №1, single copy</p> <p><b>C</b> *№1 in duplicate</p> <p><b>D</b> №3 in duplicate</p> <p><b>E</b> №3, single copy</p>

50.	<p>A licensed state-owned pharmacy obtains and retails narcotic drugs. Which state authority develops and revises the list of the drugs allowed in Ukraine?</p> <p>A *State service on Narcotic Drugs Control of Ukraine</p> <p>B State Pharmacological Centre</p> <p>C -</p> <p>D Public Joint Stock Company "Medicaments of Ukraine"</p> <p>E State Inspectorate for Quality Control of Drugs</p>
51.	<p>A pharmacy received a formulation for an extemporaneously compounded dosage form. The formula includes phenobarbital compounded with other drugs. Specify the required prescription form:</p> <p>A Form №2 in duplicate</p> <p>B Form № 1</p> <p>C *Form № 1 in duplicate</p> <p>D Form № 3</p> <p>E Form № 2</p>
52.	<p>A pharmacy received a prescription for phenobarbital tablets written out by a physician of the city clinic to an epileptic patient. Prescriptions for this drug must be written out on the following prescription form:</p> <p>A Form № 3 in duplicate</p> <p>B Form №1 in duplicate</p> <p>C* Form №3 and № 1 in a single copy</p> <p>D Form№ 1 in a single copy</p> <p>E Form № 2</p>
53.	<p>Prescriptions for the controlled drugs dispensed under the reimbursement program (except for the narcotic and psychotropic preparations in substance) are issued on the following prescription form:</p>

	<p>A №1, single copy</p> <p>B №3, single copy</p> <p>C №1 and №3</p> <p>D *№1 in duplicate</p> <p>E №3 in duplicate</p>
54.	<p>Issuing prescriptions and orders for drugs and medical products is regulated by the Order № 360 dated 19.07.2005 (as amended). Specify the prescription form for phenobarbital as a part of a combined dosage form:</p> <p>A F-3 in duplicate</p> <p>B F-2</p> <p>C No prescription</p> <p>D Prescription forms F-1 and F-3 in duplicate</p> <p>E *F-1</p>
55.	<p>A pharmacy received a prescription for ethyl alcohol. What amount of alcohol can be dispensed to the patient with diabetes free of charge?</p> <p>A 150 g per month</p> <p>B 50 g per month</p> <p>C There is no standard</p> <p>D 200 g per month</p> <p>E *100 g per month</p>
56.	<p>A pharmacy has a license for selling narcotic drugs. The warrant for the receipt of these drugs from the pharmacy warehouse is valid for:</p> <p>A *No longer than 10 calendar days from the date of issue</p> <p>B No longer than 3 months from the date of issue</p> <p>C No longer than 5 calendar days from the date of issue</p> <p>D No longer than 1 calendar days from the date of issue</p> <p>E No longer than 1 year from the date of issue</p>

### 3. The organization of work with control drugs.

57.	<p>Doctor wrote out a prescription on powder of Codeine to the invalid of the World war II. What maximum quantity of Codeine is possible to realize on 1 prescription?</p>
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	<p><b>A</b> * 0,2</p> <p><b>B</b> 1,0</p> <p><b>C</b> 0,6</p> <p><b>D</b> 1,2</p> <p><b>E</b> 0,1</p>
58.	<p>A doctor wrote out to the patient the prescription, containing Ephedrini hydrochloridi. What maximum quantity of Ephedrini hydrochloridi is possible to realize on prescription?</p> <p><b>A</b> *0,6 g</p> <p><b>B</b> 2,0 g</p> <p><b>C</b> 1,2 g</p> <p><b>D</b> 1,0 g</p> <p><b>E</b> 0,2 g</p>
59.	<p>Subject-quantitative account is carried out for some groups of medicines in pharmacies. Indicate preparation that belongs to the narcotic group.</p> <p><b>A</b> Dikaine</p> <p><b>B</b> *Aethylmorphini hydrochloridum</p> <p><b>C</b> Mercuries oxycianide</p> <p><b>D</b> Defedrine</p> <p><b>E</b> Klofeline</p>
60.	<p>Subject-quantitative account is carried out for some groups of medicines in pharmacies. Indicate preparation, related to the group of poisonous.</p> <p><b>A</b> * Mercuries oxycianide</p> <p><b>B</b> Aminazine</p> <p><b>C</b> Sodium of Ethaminale</p> <p><b>D</b> Codeine phosphate</p> <p><b>E</b> Clofeline</p>
61.	<p>From the groups of medicines, realized in the pharmacy, indicate that belong to the subject-quantitative account.</p>

	<p><b>A</b> Laxatives</p> <p><b>B</b> *Psychotropics</p> <p><b>C</b> Antibiotics</p> <p><b>D</b> Steroid anti-inflammatory drugs</p> <p><b>E</b> Steroid hormones</p>
62.	<p>A prescription on the complex powder, which contains Ephedrini hydrochloridi in quantity of 0,75 g entered the pharmacy. Indicate a norm of vacation (sales) on one prescription of this medicine.</p> <p><b>A</b> *0,6</p> <p><b>B</b> 0,2</p> <p><b>C</b> 1,0</p> <p><b>D</b> 1,2</p> <p><b>E</b> 0,75</p>
63.	<p>Indicate, what group of medicines in pharmacy is subject to the subject-quantitative control:</p> <p><b>A</b> *Codeine, phenazepam, morfine</p> <p><b>B</b> Morfine, analgine, diazepam</p> <p><b>C</b> Omnopon, prednizolon, paracetamole</p> <p><b>D</b> Aspirin, klofeline, phenobarbital</p> <p><b>E</b> Aethyl alcohol, naftizine, ciclodol</p>
64.	<p>In the case of declinations of actual balances data from data of “Subject-quantitative account book” over the norms of natural losses manager has to conduct the duty investigation in pharmacy:</p> <p><b>A</b> In the monthly term</p> <p><b>B</b> In the five-day term</p> <p><b>C</b> The providing of duty investigation is not obligatory</p> <p><b>D</b> In the ten-day term</p> <p><b>E</b> *In the three-day term</p>

65.	<p>What maximal quantity of Aethylmorphini hydrochloride can be written out in prescription with eye drops or eye ointment?</p> <p><b>A*</b> about 1 g</p> <p><b>B</b> about 2 g</p> <p><b>C</b> about 0,5 g</p> <p><b>D</b> about 1,5 g</p> <p><b>E</b> about 3 g</p>
66.	<p>A manager of pharmacy, which is in one settlement with the pharmacy base, designed the requirement-order on the receipt of narcotic and psychotropic medicines. What maximum norm of storage of supplies of these medicines is set in pharmacy?</p> <p><b>A</b> In quantities necessary for the first aid</p> <p><b>B</b> No more monthly necessity</p> <p><b>C</b> Is not set</p> <p><b>D</b> * No more two-week necessity</p> <p><b>E</b> It is banned to create a supply</p>
67.	<p>The medicines entered the pharmacy from the pharmacy base. Choose medicines, which are subject of the subject-quantitative account in the pharmacy:</p> <p><b>A</b> *Codeine</p> <p><b>B</b> Aminalon</p> <p><b>C</b> Corvalol</p> <p><b>D</b> Coffeine</p> <p><b>E</b> Butadion</p>
68.	<p>A pharmacy is engaged in the retail sales of medicines. To what group does Omnopon belong?</p> <p><b>A</b> To the poisonous medicines</p> <p><b>B</b> To the psychotropic medicines</p> <p><b>C</b> *To the narcotic medicines</p> <p><b>D</b> To the strong medicinal remedies</p> <p><b>E</b> To medicines of general list</p>

69.	<p>An inspector carries out verification of rightness of turn of narcotic drugs, psychotropic medicines and precursors. What term of storage of documents on the subject-quantitative account of these substances in the pharmacy?</p> <p>A *10 years after the last record</p> <p>B 5 years</p> <p>C 3 years</p> <p>D 5 years, not taking into account current</p> <p>E 2 years, not taking into account current</p>
70.	<p>A pharmacy sales medicines. What is subject of the quantitative account from the mention medicines?</p> <p>A *Tramadol, tabl.</p> <p>B Mikropholine, tabl.</p> <p>C Gentamicine sulfate</p> <p>D Retabolil</p> <p>E Hydrokortizone acetate</p>
71.	<p>A state pharmacy carries out vacation of narcotic and psychotropic medicines. Norm of presence of narcotic, psychotropic medicines in the assistant rooms of city pharmacies:</p> <p>A must not exceed a week necessity</p> <p>B not more than five-day necessity</p> <p>C not more 10-day necessity</p> <p>D not more general norm of commodity supplies in days, set for the given pharmacy</p> <p>E * in the quantities of the medicines necessary for flow of working day</p>
72.	<p>Supplies of poisonous medicines in the city pharmacies must not exceed:</p> <p>A * Monthly necessity</p> <p>B Quarterly necessity</p> <p>C Two-week necessity</p> <p>D Week necessity</p> <p>E Five-day necessity</p>

73.	<p>A pharmacy carries out activity, related to the turn of narcotic (psychotropic) medicines. Indicate the terms of storage of journals (books), in which subject-quantitative account is carried out</p> <p><b>A</b> 1 year, not taking into account current year  <b>B</b> 5 years, not taking into account current year  <b>C</b>*10 years from the moment of the last record  <b>D</b> 3 years from the moment of the last record  <b>E</b> 15 years, not taking into account current year</p>
74.	<p>A pharmacy received some medicines from the warehouse. What medicine is subject to the stocktaking in the pharmaceutical institutions?</p> <p><b>A</b>*Codeine  <b>B</b> Ainalonum  <b>C</b> Corvalolum  <b>D</b> Analginum  <b>E</b> Butadionum</p>
75.	<p>A pharmacy sells drugs by retail. Omnopon relates to the following group of controlled drugs:</p> <p><b>A</b> Potent  <b>B</b> Psychotropic  <b>C</b> Toxic  <b>D</b> *Narcotic  <b>E</b> General sale list</p>
76.	<p>A pharmacy received a batch of medicines from a pharmacy depot. Specify the drug subject to the controlled substance inventory in pharmacies:</p> <p><b>A</b> Paracetamol  <b>B</b> Novocaine  <b>C</b> Acetylsalicylic acid  <b>D</b> *Dicaine  <b>E</b> Analgin</p>



77.	<p>A pharmacy has a license for selling narcotic drugs. The warrant for the receipt of these drugs from the pharmacy warehouse is valid for:</p> <p>A *No longer than 10 calendar days from the date of issue</p> <p>B No longer than one year from the date of issue</p> <p>C No longer than five calendar days from the date of issue</p> <p>D No longer than three months from the date of issue</p> <p>E No longer than one calendar days from the date of issue</p>
78.	<p>A pharmacy has a license to realization of narcotic medicinal preparations. What term of action of warrant on the receipt of these preparations from the pharmacy storage?</p> <p>A *Not more than 10 calendar days from the day of excerpction</p> <p>B Not more than 14 calendar days from the day of excerpction</p> <p>C Not more than 3 calendar days from the day of excerpction</p> <p>D Not more than month from the day of excerpction</p> <p>E Not more than 5 calendar days from the day of excerpction</p>

#### 4. Department of supplies (storage).

79.	<p>The wholesale firm realized medicines to the pharmacy: Vikair tabl. № 10, Vinpocetin tabl. 5 mg № 30. Indicate their minimum remaining term of storage.</p> <p>A* No less than 60 %</p> <p>B No less than 80 %</p> <p>C No less than 70 %</p> <p>D No less than 50 %</p> <p>E No less than 40 %</p>
80.	<p>Bacterial drugs was realized to the pharmacy from the pharmacy base: Bifidum bakterin powd. 5 doses in bot. № 10, the Laferon powd. 100 thousand IU amp. № 10. Indicate a remaining term of storage of the given</p>

	<p>drugs?</p> <p><b>A</b> No less than 80 %</p> <p><b>B</b> * No less than 40 %</p> <p><b>C</b> No less than 70 %</p> <p><b>D</b> No less than 60 %</p> <p><b>E</b> No less than 50 %</p>
81.	<p>4 l of 20% solution of sodium bromide was prepared in pharmacy and packed up on 200 ml. In what registration form given economic operation must be reflected?</p> <p><b>A</b>*Journal of account of laboratory and packing works</p> <p><b>B</b> Registration of retail sales</p> <p><b>C</b> Receipt on the extemporeus medicine</p> <p><b>D</b> Summary register</p> <p><b>E</b> Journal of account of wholesale sales and computation with buyers</p>
82.	<p>Medicines are entered the pharmacy. What from the given medicines must be kept in the separate room in the closed container?</p> <p><b>A</b>* Methylsalicylate</p> <p><b>B</b> Magnesium oxide</p> <p><b>C</b> Ethazol sodium</p> <p><b>D</b> Calcium phosphate</p> <p><b>E</b> Sodium of para-aminosalicylate</p>
83.	<p>Medicines are entered the pharmacy. How to organize storage of medicines with the hygroscopic properties?</p> <p><b>A</b>*In dry apartment in the glass container with the air-tight packing, inundated by paraffin</p> <p><b>B</b> In the cool apartment, in the hermetically bottled container</p> <p><b>C</b> In the industrial packing at the room temperature</p> <p><b>D</b> In protected from light, cool and dry apartment</p>

	<b>E</b> Isolated, in the hermetically closed container
84.	<p>In the material rooms for storage of medicines an appropriate temperature and humidity of air must be supported. Thermometer and hygrometer must be there. On what height from floor they must be?</p> <p><b>A</b> 2 m  <b>B</b> 1 – 1,3 m  <b>C</b> 1 m  <b>D*</b> 1,5 – 1,7 m  <b>E</b> 1,2– 1,4 m</p>
85.	<p>All medicines depending on their physical and physical-chemical properties need the special conditions of storage. At what temperature solution of sodium of adenozintrifosfat (ATF) in amp. must be kept?</p> <p><b>A*</b> 3 – 5 °C  <b>B</b> 0 – 2 °C  <b>C</b> 7 – 10 °C  <b>D</b> 10 °C  <b>E</b> 12 – 15 °C</p>
86.	<p>For filling of burette installation in pharmacy 2 l of 10% solution of sodium of benzoate are prepared. Indicate a document, in which this operation have to be registered.</p> <p><b>A*</b> laboratory journal  <b>B</b> packing journal  <b>C</b> commodity report  <b>D</b> compounding journal  <b>E</b> cash journal</p>
87.	<p>The quantitative and qualitative analyses of commodity are conducted at the reception of commodity in pharmacy. If there are no disagreements, a pharmacy writes a warrant on the receptions of commodity. What term of action of warrant?</p>

	<p><b>A</b>* 10 days</p> <p><b>B</b> 1 month</p> <p><b>C</b> 1 year</p> <p><b>D</b> 15 days</p> <p><b>E</b> 20 days</p>
88.	<p>20% solution of sodium of bromide is made and packed up on 50 ml in 20 small bottles in pharmacy. In what journal this work have to be registered?</p> <p><b>A</b> commodity report</p> <p><b>B</b> subject-quantitative account</p> <p><b>C</b>* laboratory-packing works</p> <p><b>D</b> the cash-book</p> <p><b>E</b> compounding journal</p>
89.	<p>The therapeutic department of hospital acquires a commodity from the pharmacy. On the basis of what document a commodity will be realized from the department of supplies?</p> <p><b>A</b>*Requirement- Invoice</p> <p><b>B</b> Cash-book</p> <p><b>C</b> Compounding journal</p> <p><b>D</b> Commodity report</p> <p><b>E</b> Journal of laboratory-packing works</p>
90.	<p>Define, what department of pharmacy is engaged in the reception of commodity on quantity and quality, in storage and supplying to other departments of pharmacy:</p> <p><b>A</b>* Department of storage</p> <p><b>B</b> Prescription department</p> <p><b>C</b> Ready-made drugs department</p> <p><b>D</b> Non-Prescription department</p>
91.	<p>A commodity, among which Nitroglycerine, in quantity of 100 packs has been entered the storage department of pharmacy. To what group of</p>

	<p>medicines is it necessary to deliver this medicine, taking into account their physical and chemical properties?</p> <p><b>A</b> Volatile matters</p> <p><b>B</b> Explosive matters</p> <p><b>C</b> Flammable matters</p> <p><b>D</b> The fired matters</p> <p><b>E</b> * Explosive matters</p>
92.	<p>During the reception of commodity in pharmacy the disparity between the actual presence and quantity, indicated in the invoice on three names of commodity took place. In what document given disparity will be reflected?</p> <p><b>A</b>*Act about divergence during the reception of commodity</p> <p><b>B</b> Journal of registration of receipt of commodity on groups</p> <p><b>C</b> Commodity report</p> <p><b>D</b> Expense-arrival invoice</p> <p><b>E</b> Report about the financial-economic activity</p>
93.	<p>In the storage apartments a definite temperature and humidity of air must be supported. For the supervision after these parameters apartment is provided with thermometers and hygrometers, that take place</p> <p><b>A</b>*On the height 1,5-1,7 m from floor and in the distance 3 m from doors</p> <p><b>B</b> On height 1,5-1,7 m at doors</p> <p><b>C</b> On height 1,5-1,7 m at window</p> <p><b>D</b> Does not matter</p> <p><b>E</b> In the place comfortable for the supervision</p>
94.	<p>A senior medical sister of surgical department of hospital appealed to the intrahospital pharmacy. What document is foundation for vacation of articles of care of patients from this pharmacy?</p> <p><b>A</b> Passport</p> <p><b>B</b> Certification</p> <p><b>C</b> Account</p> <p><b>D</b> Tax invoice</p>

	<b>E *Requirement-Invoice</b>
95.	<p>Commodity turnover (sales) is one of economic parameter of pharmacies activity. By the basic document, which determines the rights and duties of parties on delivery of all types of commodities of pharmacy assortment, is:</p> <p><b>A* Contract</b></p> <p><b>B Certificate of writing</b></p> <p><b>C Quality certificate of commodity</b></p> <p><b>D Tax invoice</b></p> <p><b>E Certificate of selection of samples</b></p>
96.	<p>Commodity entered to the pharmacy from supplier. What document is basic for receiving of commodity in pharmacy?</p> <p><b>A*Invoice</b></p> <p><b>B Expense invoice</b></p> <p><b>C Requirement – invoice</b></p> <p><b>D Quality certificate</b></p> <p><b>E Receiving receipt</b></p>
97.	<p>Define the terms of storage of herbal raw material in the pharmacy:</p> <p><b>A* In the dry well ventilated apartment at temperature 18-20 degrees and relative humidity of the air 30-40%</b></p> <p><b>B In the densely bottled glass container</b></p> <p><b>C In the dark cool place</b></p> <p><b>D At the relative humidity of the air 50-65%</b></p> <p><b>E At the low temperature</b></p>
98.	<p>Requirement-invoice on alcohol ethyl 96 % - 7 kg was received from 5th hospital. In what registration document a pharmacist will register sale?</p> <p><b>A In the “Receipt journal”</b></p> <p><b>B In the “Compounding journal”</b></p> <p><b>C In “Journal of account of compounding”</b></p> <p><b>D* In “Journal (the book) of account of wholesale sale and computations with buyers“</b></p>

	<b>E</b> In the “Summary register”
99.	<p>According to the basic terms of deliveries of medical products the medicines must have a remaining term of storage not less:</p> <p><b>A</b>* sixty percents</p> <p><b>B</b> seventy percents</p> <p><b>C</b> eighty percents</p> <p><b>D</b> two years</p> <p><b>E</b> three years</p>
100.	<p>In order to fill a burette a pharmacist prepared 2 l of 10% benzoate solution. This operation should be recorded in the following register:</p> <p><b>A</b> *Laboratory</p> <p><b>B</b> Packaging</p> <p><b>C</b> Commodity report</p> <p><b>D</b> Prescription</p> <p><b>E</b> Spot (cash)</p>
101.	<p>Within an accounting period a pharmacy has been providing the population with the finished medications. What business transaction will have an effect on increasing inventory of the pharmacy?</p> <p><b>A</b> Salary accounting</p> <p><b>B</b> * Arrivals from the pharmaceutical warehouse</p> <p><b>C</b> Write-off of goods</p> <p><b>D</b> Markdown according to the prepacking journal</p> <p><b>E</b> Write-off of low-value inventory</p>

102.	<p>Senior nurse of the surgical department of the city hospital applied to the interhospital pharmacy. Specify the supporting document for the dispensing of dressing material from this pharmacy:</p> <p>A Tax invoice  B Certificate  C Invoice  D *Requisition  E Passport</p>
103.	<p>A pharmacy store was supplied with 100 packs of a product listed as Nitroglycerine. With regard to its physicochemical properties this preparation should be rated among the following drug group?</p> <p>A Explosion hazardous substances  B Volatile substances  C Highly inflammable substances  D Combustible substances  E *Explosive substances</p>
104.	<p>Which of the pharmacy departments is responsible for checking the quantity and quality of received goods, their storage and dispensing to other departments?</p> <p>A *Inventory department  B Department of over-the-counter drugs  C Department of finished dosage forms  D Compounding and production department  E Department of curative cosmetics</p>



105.	<p>Before the raw plant material is taken over from the supplier, it must be checked for compliance. Which document is the ground for recording raw plant material as received in the pharmacy in case of its approval?</p> <p>A *Acceptance certificate  B Write-off certificate  C -  D Invoice  E Consignation note</p>
106.	<p>Water for injections is derived from the drinking or distilled water. It can be either used freshly made or stored under the required temperature conditions. Water for injections is produced in the following premises:</p> <p>A In the assistant room  B *In a separate room of aseptic department  C In the washing room  D In the prescription department  E In the sales area</p>
107.	<p>The pharmacy storage keeps and will realize medicinal herbal raw material. What optimum humidity must be created in the storage facilities for the proper storage of herbal raw material?</p> <p>A* 30-40 %  B 20-30 %  C 50-65 %  D Not below 65 %  E More 65 %</p>
108.	<p>All the medications require special storage conditions according to their physical and physicochemical properties. Ampouled solution of sodium adenosine triphosphate (ATP) should be stored under the following temperature:</p>

	<p>A * 3-5°C</p> <p>B 0-2°C</p> <p>C 7-10°C</p> <p>D 10°C</p> <p>E 12-15°C</p>
109.	<p>The material assets from pharmaceutical firm “Darnitsa” in accordance with contract about delivery are entered to the pharmacy base. What department of base directly does accept a commodity?</p> <p><b>A</b> * Receiving department</p> <p><b>B</b> Department of expedition</p> <p><b>C</b> Department of acquisition</p> <p><b>D</b> Department of storage</p> <p><b>E</b> Operative department</p>
110.	<p>The material assets from pharmaceutical firm “Galichfarm” according to the contract of delivery are entered to the receiving department of pharmacy base. What quantity of base`s workers must be in the commission for the reception and transmission of products?</p> <p><b>A</b> Not less 5 persons</p> <p><b>B</b> Not less 2 persons</p> <p><b>C</b> Not less 4 persons</p> <p><b>D</b> * Not less 3 persons</p> <p><b>E</b> Accepts and passes the products only head of the receiving department</p>
111.	<p>The pharmacy base received a commodity from pharmaceutical firm “Kievmedpreparat” in obedience to contract about delivery. At unpacking and verification of commodity on the pharmacy base commission out shortage has found: in place of 40 boxes of ampicillin is found out 38 boxes. What terms a commission must design “Act about divergences in quantity and quality at the acceptance of commodity” in?</p>

	<p><b>A</b> * During that day, when is found out shortage</p> <p><b>B</b> During 3 days</p> <p><b>C</b> During 5 days</p> <p><b>D</b> During 7 days</p> <p><b>E</b> During 2 days</p>
112.	<p>According to the supply contract with joint-stock company "Darnitsa", a pharmacy warehouse accepted some inventory items. Which department of the warehouse is directly responsible for the goods acceptance?</p> <p><b>A</b> Stores division</p> <p><b>B</b> Expedition division</p> <p><b>C</b> Configuration division</p> <p><b>D</b> * Reception division</p> <p><b>E</b> Operations division</p>

### 5. Drugs quality control.

113.	<p>A pharmacy provides compounding of extemporeus drugs. What types of intrachemist`s control of the extemporeus medicines are obligatory?</p> <p><b>A</b>*Written, organoleptic, control over the realization</p> <p><b>B</b> Writing, polling, control over the realization</p> <p><b>C</b> Writing, qualititative, quantitative analysis</p> <p><b>D</b> Writing, physical, chemical</p> <p><b>E</b> Writing, control over the realization</p>
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114.	<p>A pharmacy received the goods according to the accompanying documentation. Who is responsible for keeping the record of medicines received by a business entity?</p> <p>A Chief accountant</p> <p>B * Authorized representative</p> <p>C Materially responsible person</p> <p>D Pharmacist of the pharmacy</p> <p>E Trustee</p>
115.	<p>5 medicinal forms were made by the druggist. What medicinal form requires conducting of complete chemical control?</p> <p>A * eye drops of Atropine of sulfate</p> <p>B solution of Protargole</p> <p>C powders with vitamins</p> <p>D ointment of Ichtiol</p> <p>E paste Salicylic</p>
116.	<p>Mark obligatory types of intrachemist`s control for solution of atropine of sulfate compounding into the pharmacy:</p> <p>A Writing, oral</p> <p>B Writing, control over the realization</p> <p>C* Writing, chemical (complete), organoleptic, control over the realization</p> <p>D Writing, chemical (qualitative)</p> <p>E Writing, chemical, physical</p>
117.	<p>During the inspection of pharmacy an inspector of the regional State inspection of medicines quality control carried out a selective selection of samples of medicines for the laboratory analysis. What the least quantity of every medicines should be taken?</p> <p>A *Not less than two packs</p> <p>B Not less than one packs</p> <p>C Not less than three packs</p>

	<p><b>D</b> Not less than four packs</p> <p><b>E</b> Not less than five packs</p>
118.	<p>During conducting of visual control in pharmacy there was a doubt in relation to quality of medicinal forms that entered from the wholesale pharmaceutical firm. Actions of the authorized person of pharmacy on the entrance control?</p> <p><b>A</b> *To send samples of doubtful medicines to the inspection of medicines quality control for analyses</p> <p><b>B</b> To return doubtful medicines to the wholesale pharmaceutical firm</p> <p><b>C</b> To return doubtful medicines to the pharmaceutical firm-producer</p> <p><b>D</b> To send a samples of doubtful medicines in the department of control of quality of firm-producer for passing of laboratory researches</p> <p><b>E</b> To utilize doubtful medicines</p>
119.	<p>In pharmacy № 5 material assets on the Invoice № 7 are entered. What document must be filled in the work?</p> <p><b>A</b> *Register of medicines, that have entered to the subject of economic activity</p> <p><b>B</b> Invoice</p> <p><b>C</b> Certificate of reception of transmission</p> <p><b>D</b> Register of medicines, which will be realized by the subject of economic activity</p> <p><b>E</b> Journal of account of commodities</p>
120.	<p>Five medicinal forms were prepared by druggist. For what of them it is necessary to held complete chemical control?</p> <p><b>A</b> powder</p> <p><b>B</b> antiallergic ointment</p> <p><b>C</b> solution of protargol</p> <p><b>D</b> * solution of sodium of chloride 0,9% in the injections</p> <p><b>E</b> Ravkin mixture</p>

121.	<p>In accordance with the accompanying documents a pharmacy got medicines. Who does discharge duties on the filling of register of medicines, have entered to the subject of economic activity?</p> <p><b>A</b> * Authorized person  <b>B</b> Druggist of pharmacy  <b>C</b> Materially – responsible person  <b>D</b> Trusted person  <b>E</b> Chief accounter</p>
122.	<p>During the working day a druggist prepared five medicinal preparations. What medicinal form requires conducting of complete chemical control?</p> <p><b>A</b>* Ear drops with laevomycetyne  <b>B</b> Solution of ethony 5%  <b>C</b> Pavlov Mixture  <b>D</b> Ointment for external use  <b>E</b> Eye drops of 2% solution of aethylmorphine hydrochloride 10 ml</p>
123.	<p>During the retail and wholesale sales the entrance control is carried out. It includes visual verification or analysis of getting medicine. The entrance control in a pharmacy carries out by the Authorized person which is appointed:</p> <p><b>A</b> By a state inspection of quality control of medicines  <b>B</b>*By the order of a head of the pharmacy  <b>C</b> By the chief of regional management  <b>D</b> By the owner of enterprise  <b>E</b> By the order of the head of territorial inspection</p>
124.	<p>By the order of pharmacy pharmacist Ivanova I.V. is assigned on position of „Authorized person”. What document must it fill at implementation of its duties?</p> <p><b>A</b>*Register of medicines, that entered to the subject of economic activity  <b>B</b> Commodity report of pharmacy point</p>

	<p><b>C</b> Register of the requirements-invoices written out</p> <p><b>D</b> Table of account of working hours</p> <p><b>E</b> Book-keeping balance</p>
125.	<p>A pharmacy produces compounded drugs. What kinds of internal control of drugs production are required?</p> <p><b>A</b> Written, qualitative and quantitative analysis</p> <p><b>B</b> Written, interrogatory, sell control</p> <p><b>C</b> *Written, organoleptic, sell control</p> <p><b>D</b> Written, physics and chemical</p> <p><b>E</b> Written and sell control</p>
126.	<p>Incoming control is conducted in the course of wholesale and retail trade, such control is carried out during receipt of goods by visual inspection or analysis of drug. Incoming control is carried out by authorized person, which is assigned by:</p> <p><b>A</b> State inspection of drugs quality control</p> <p><b>B</b> *Managers order</p> <p><b>C</b> Head of regional structure</p> <p><b>D</b> Proprietor of an enterprise</p> <p><b>E</b> The order of head of territorial inspection</p>
127.	<p>Which of the pharmacy departments is responsible for checking the quantity and quality of received goods, their storage and dispensing to other departments?</p> <p><b>A</b> Compounding and production department</p> <p><b>B</b> Department of over-the-counter drugs</p> <p><b>C</b> Department of curative cosmetics</p> <p><b>D</b> *Inventory department</p> <p><b>E</b> Department of finished dosage forms</p>

128.	<p>Having ascertained that the quality of raw material meets the requirements of the analytical normative documentation the quality control department should issue a document. Specify this document:</p> <p>A Request  B Standard  C *Certificate of analysis  D Pharmacopoeia entry  E Order</p>
129.	<p>A pharmacy received a batch of drugs from a wholesale firm. What document signed by an authorized person is the basis for further sale of drugs?</p> <p>A Information on state registration  B Quality certificates  C Opinion letter of the territorial inspectorate  D National register of medicinal products  E *Register of medicinal products accepted for sale</p>

**6. Accounting of commodities and fixed assets.**

130.	<p>At the end of quarter a pharmacy gives its accounting. Indicate to what type of account does a commodity report belong?</p> <p>A*Administrative  B Book-keeping  C Financial  D Statistical  E Tax</p>
131.	<p>The money were given to the accountant for buying office commodities. What maximum term to show a complete report about the use of them?</p>



	<p><b>A*</b>Next working day after taking money</p> <p><b>B</b> Three working day after taking money</p> <p><b>C</b> Ten working days after taking money</p> <p><b>D</b> In a week after taking money</p> <p><b>E</b> Such term is not set</p>
132.	<p>Manager makes the “Commodity report” pharmacy for month. What economic operations must it add to the expense part of report?</p> <p><b>A</b> Depreciation charges</p> <p><b>B</b> Purchase of medicinal herbal raw material</p> <p><b>C</b> Payment of wages to the employees</p> <p><b>D*</b>Sale of medicines</p> <p><b>E</b> Increasing on the laboratory-packing works</p>
133.	<p>During month a pharmacy repeatedly received a commodity from different suppliers. What documents is used for registration of the commodity getting pharmacy?</p> <p><b>A*</b>Commodities report</p> <p><b>B</b> Register of requirement-invoices</p> <p><b>C</b> Journal of account of compounding</p> <p><b>D</b> Registration of retail turns</p> <p><b>E</b> Credit and debit invoice</p>
134.	<p>From the habitant of settlement a pharmacy accepted 5 kg of garden-stuffs of hawthorn. What document confirms the conducted operation?</p> <p><b>A*</b>Receiving receipt</p> <p><b>B</b> Arrival cash warrant</p> <p><b>C</b> Expense cash warrant</p> <p><b>D</b> Certificate of translation of medicinal herbal raw material into the commodity</p> <p><b>E</b> Cheque</p>

135.	<p>Manager conducts the analysis of the pharmacy of economic tools. To what group of economic tools does it follow to deliver money tools on the bank account?</p> <p><b>A*</b>To the rationed current assets</p> <p><b>B</b> To the non-current assets</p> <p><b>C</b> To the immovable assets</p> <p><b>D</b> To the rationed movable assets</p> <p><b>E</b> To other assets</p>
136.	<p>A commodity report has been made at the end of current period. What measuring term is used to account all commodities entering pharmacy?</p> <p><b>A*</b>In money measuring term at the wholesale and retail price</p> <p><b>B</b> In the natural-quantitative and money measuring device</p> <p><b>C</b> In the money measuring device at the wholesale price</p> <p><b>D</b> In the natural-quantitative measuring device</p> <p><b>E</b> In the money measuring device at the retail price</p>
137.	<p>At the end of current period a commodity report is made. What measuring units are all commodities entering pharmacy taken into account in?</p> <p><b>A*</b>In money measuring units at the wholesale and retail price</p> <p><b>B</b> In the natural-quantitative and money measuring units</p> <p><b>C</b> In the money measuring units at the wholesale price</p> <p><b>D</b> In the natural-quantitative measuring units</p> <p><b>E</b> In the money measuring units at the retail price</p>
138.	<p>A pharmacy bought a new equipment for the assistant room. At posting it is necessary to divide it into the little value objects and non-current assets. Indicate a characteristic feature of non-current assets?</p> <p><b>A</b> Their price not less than 15 minimum salaries</p> <p><b>B</b> In the process of production change its natural form</p> <p><b>C</b> Take part in the process of production singly</p> <p><b>D</b> Carry its cost on the made products for one turn</p> <p><b>E *</b> Carry its cost on parts according to norm of depreciation</p>

139.	<p>During filling the “Commodity report” the operations are reflected, which were conducted on April, 20, 200X. Choose one of them to be reflected in the income part of report.</p> <p><b>A</b>*Cost of realized purified water</p> <p><b>B</b>Receiving money from debtors</p> <p><b>C</b>Profit of pharmacy</p> <p><b>D</b>Profit of pharmacy point</p> <p><b>E</b>Return of goods to the supplier</p>
140.	<p>Mistakes in the primary documents, made hand-crafted, are corrected by the proof-reading method. Indicate a document, in which the corrections are not assumed</p> <p><b>A</b>*Income order</p> <p><b>B</b>Act for writing of basic tools</p> <p><b>C</b> Invoice-requirement of inside moving of commodities</p> <p><b>D</b>Act of reception of commodities</p> <p><b>E</b>Card of consideration of little value objects and fast damage objects</p>
141.	<p>At filling of „Commodity report” manager of pharmacy write down some operations in the incoming part. Indicate this operation?</p> <p><b>A</b> sum of the sold commodity</p> <p><b>B</b> sum of the realized trading imposing</p> <p><b>C</b> expense of commodity on the economic needs</p> <p><b>D</b>*buying medicines and commodities of pharmacy assortment</p> <p><b>E</b> discount on the laboratory-packing works</p>
142.	<p>When the book of record of computation operations ended, what is the term of its storage:</p> <p><b>A</b> *3 years</p> <p><b>B</b> 2 years</p> <p><b>C</b> 1 year</p> <p><b>D</b> 1 month</p> <p><b>E</b> 5 years</p>

143.	<p>During reception of medicinal plant from the people its checked in pharmacy in accordance to the requirements of analytical normative document. In the case of positive conclusion, what document is a foundation for realization of its posting?</p> <p><b>A*</b> Making receiving receipt in triplicate  <b>B</b> Registration of arrival invoice  <b>C</b> Registration of receiving act  <b>D</b> The invoice is written  <b>E</b> The invoice and act are written</p>
144.	<p>During trading-financial operations pharmacy uses a multiturn container. Indicate, what from the transferred container returns to the supplier</p> <p><b>A*</b> Metallic bulbs  <b>B</b> Packing materials  <b>C</b> Paper boxes  <b>D</b> Shanghais  <b>E</b> Laboratory dishes</p>
145.	<p>A pharmacy manager is writing the monthly "Inventory report". What business transactions should be represented in the expenditure item of the report?</p> <p><b>A</b> Payroll payment  <b>B</b> Medicinal plant raw material purchasing  <b>C</b> *Drugs realization  <b>D</b> Amortization charged to operation  <b>E</b> Extra-evaluation of laboratory-packaging works</p>
146.	<p>Therapeutic department of a municipal hospital purchases medical products in a pharmacy. The wares will be dispensed from the stores (storage) department on presentation of the following document:</p>

	<p><b>A</b> Cash book</p> <p><b>B</b> *Delivery order</p> <p><b>C</b> Prescription register</p> <p><b>D</b> Inventory report</p> <p><b>E</b> Register of laboratory packing works</p>
147.	<p>At the end of each month a pharmacy manager writes an Inventory report. This document relates to the following type of accounting:</p> <p><b>A</b>*Intraeconomic</p> <p><b>B</b> Accountancy</p> <p><b>C</b> Financial</p> <p><b>D</b> Statistical</p> <p><b>E</b> Taxation</p>
148.	<p>When filling the "Inventory report", a pharmacy manager represented a number of business transactions in the receipts section of report. Such transactions include:</p> <p><b>A</b> Total of sale</p> <p><b>B</b> Total of realized trade mark-up</p> <p><b>C</b> Products consumption for business needs</p> <p><b>D</b> *Purchase of drugs and pharmaceutical merchandise</p> <p><b>E</b> Markdown on account of laboratory packing works</p>
149.	<p>A business entity carrying on the wholesale trade of drugs must be keeping documents concerning purchase and sale for a certain period. Specify this period:</p> <p><b>A</b>*Not less than three years</p> <p><b>B</b> Not less than one year</p> <p><b>C</b> Not less than two years</p> <p><b>D</b> Not less than five years</p> <p><b>E</b> Not less than ten years</p>

150.	<p>Log books of stock-taking records are kept in a pharmacy for:</p> <p>A 7 years</p> <p>B 3 years</p> <p>C 2 years</p> <p>D *10 years</p> <p>E 5 years</p>
151.	<p>A pharmacy manager is writing the monthly "Inventory report". What business transactions should be represented in the expenditure item of the report?</p> <p>A Extra-evaluation of laboratory-packaging works</p> <p>B *Drug sales</p> <p>C Payroll payment</p> <p>D Plant raw material purchases</p> <p>E Amortization charged to operation</p>
152.	<p>A pharmacy performs stocktaking to check its inventory holdings. What is the minimal interval between inventory checks of fixed assets?</p> <p>A Twice a year</p> <p>B Once a quarter</p> <p>C *Once a year</p> <p>D Once a month</p> <p>E Once in 3 years</p>
153.	<p>A pharmacy received a batch of goods from a supplier. What is the main financial document for posting the goods at the pharmacy?</p> <p>A Aquittance</p> <p>B *Receipts note</p> <p>C Cash order</p> <p>D Requisition</p> <p>E Goods delivery note</p>

## 7. Accounting of the cash transactions.

154.	<p>At the end of working day a cashier must take into account the arrival and expense operations for day. What document must he fill?</p> <p><b>A</b>*Cash book <b>B</b> Commodity report <b>C</b> A register of money tools motion <b>D</b> Register of the requirements-invoices written out <b>E</b> Circulating list</p>
155.	<p>A pharmacist of pharmacy must return to the cash desk of pharmacy unused sum, given out for the economic needs. What document must a cashier fill for posting of money in cash desk?</p> <p><b>A</b> Receiving receipt <b>B</b> Expense cash warrant <b>C</b>* Receiving cash warrant <b>D</b> Accompanying list <b>E</b> Commodity report</p>
156.	<p>Making a request-computation on limit of cash in cash desk an accountant of enterprise must indicate an actual sum of cash profit. What period of time to account:</p> <p><b>A</b>* 3 months, that precede to presentation of request <b>B</b> 2 months, that precede to presentation of request <b>C</b> 1 month, that precedes to presentation of request <b>D</b> 10 days, that precede to presentation of request <b>E</b> 7 days, that precede to presentation of request</p>
157.	<p>The pharmacy establishments keep their money on the bank account. Indicate a document, on which it is possible to check the records about the amounts of balance the 311 “Current account in the national currency”</p>

	<p>A *banks agreement</p> <p>B Cash order</p> <p>C Check-book</p> <p>D Cash-book</p> <p>E Monthly report</p>
158.	<p>Two pharmacy enterprises in one time appealed to a bank to open account. To one of enterprises a bank refused. What is the reason of refusal?</p> <p>A An enterprise did not present Report about the financial results</p> <p>B An enterprise is in other administrative district</p> <p>C An enterprise has not seal</p> <p>D An enterprise did not show a balance</p> <p>E * At enterprise Regulation is not registered</p>
159.	<p>In pharmacies during realization RCO are used, and the proper book for records. Where it must be registered?</p> <p>A*In state tax inspection</p> <p>B In the district state administration</p> <p>C In the regional state administration</p> <p>D In Government service of medications and wares of medical purpose</p> <p>E In Management of trade</p>
160.	<p>A pharmacy has an account in bank for all types of operations. What type of account must be opened?</p> <p>A* The current account</p> <p>B Temporal</p> <p>C Deposit</p> <p>D Acridities</p> <p>E Investment</p>
161.	<p>Document circulation in pharmacies is regulated by the proper laws, orders. Indicate, what document is not signed by the leader of pharmacy?</p>



	<p>A * Income order</p> <p>B Expense order</p> <p>C Payment</p> <p>D Pay-sheet</p> <p>E Request – account limit of cash in cash desk</p>
162.	<p>Bringing to bank gain by the pharmacy itself is designed:</p> <p>A By the check</p> <p>B By the expense order</p> <p>C *Advertise on bringing cash</p> <p>D The settlement receipt</p> <p>E Payment</p>
163.	<p>Pharmacist must to hand over in cash desk not used advance sum produced on the travel allowances. What document must a cashier fill for posting of money in cash desk?</p> <p>A*Incoming order</p> <p>B Expense order</p> <p>C Arrival receipt</p> <p>D Expense receipt</p> <p>E List of bringing money in cash desk</p>
164.	<p>In the case of the technical disrepair of RCO and disconnections of electric power for posting of money for the realized commodity, a cashier must design:</p> <p>A * Settlement book</p> <p>B Arrival order</p> <p>C Expense order</p> <p>D Arrival invoice</p> <p>E Cash invoice</p>
165.	<p>At the end of working day a cashier must take into account the arrival and expense operations for day. What document must be design?</p>

	<p>A Commodity report</p> <p>B * Cash-book</p> <p>C Register of cash flow</p> <p>D Register of the written out requirements waybill</p> <p>E Circulating list</p>
166.	<p>A pharmacist of pharmacy must hand over in the cash desk of pharmacy used sum, which produced on the economic needs. What document must a cashier process for posting of money in cash desk?</p> <p>A* Income order</p> <p>B Expense order</p> <p>C Receiving receipt</p> <p>D Accompanying list</p> <p>E Commodity report</p>
167.	<p>An advance holder (accountant) was given some money from the cash fund of an enterprise for purchase of office accessories. After the cash advance the advance holder must submit the complete application of funds statement no later than:</p> <p>A Ten working days</p> <p>B Five working days</p> <p>C *Third banking day</p> <p>D One week</p> <p>E Such term isn't established</p>
168.	<p>The central district pharmacy functions in a district center and supplies local population with drugs and medical products. What pharmaceutical institutions are allowed to settle accounts with the customers without a cash register by way of check issuing?</p> <p>A Central district pharmacy</p> <p>B *Pharmacies, pharmaceutical outlets</p> <p>C Pharmaceutical outlet at a hospital</p>

	<p>D      Pharmaceutical outlet at a market</p> <p>E      Pharmaceutical outlet at a railway station</p>
169.	<p>A pharmacy performs regular stock-taking. What is the minimal interval between inventory checks of monetary funds and documents?</p> <p>A Twice a year</p> <p>B Once in 3 years</p> <p>C *Once a quarter</p> <p>D Once a month</p> <p>E Once a year</p>
170.	<p>Cash transactions at a pharmacy are recorded in the cashbook. Which of the following cash transactions IS NOT a receipt transaction?</p> <p>A Recognizing accrued salaries and advance payable</p> <p>B *Issuing cash to be accounted for</p> <p>C Recognizing cash receipts from sales at pharmacy outlets and kiosks</p> <p>D Recognizing cash receipts from sales at a pharmacy</p> <p>E Return of unused disbursement funds</p>
171.	<p>A pharmacy performs both cash and non-cash transactions. Financial intermediary in the latter is a:</p> <p>A Central regional pharmacy</p> <p>B City administration department for pharmacy management</p> <p>C Regional control-analytical laboratory</p> <p>D *Bank</p> <p>D City administration</p>
172.	<p>When doing calculations to determine the limit of the cash balance, an accountant must specify the actual amount of cash receipts. What time period should be taken into account?</p> <p>A *Three months prior to calculation</p> <p>B 1 year prior to calculation</p> <p>C 7 days prior to calculation</p>

	<p>D 10 days prior to calculation</p> <p>E Six months prior to calculation</p>
173.	<p>A pharmacy opens a bank account to store funds and conduct ongoing business transactions. What kind of account should be opened?</p> <p>A Investment</p> <p>B *Current</p> <p>C Deposit</p> <p>D Provisional</p> <p>E Letter of credit</p>
174.	<p>A routine inventory revealed a cash shortage. Who must reimburse the sum of the identified shortage?</p> <p>A Pharmacy director</p> <p>B Department head</p> <p>C Deputy head of Department</p> <p>D *Cashier</p> <p>E Deputy director of pharmacy</p>
175.	<p>Pharmacy cashier is responsible for recording all credit and debit transactions. To enter into the books, the cash received, a cashier should issue:</p> <p>A Goods receipt note</p> <p>B Cash payment voucher</p> <p>C * Cash receipt voucher</p> <p>D Goods delivery note</p> <p>E Receipt note</p>
176.	<p>Cash receipts and payments at a pharmacy are recorded in the cashbook. Which of the following cash transactions IS NOT REGARDED as a receipt transaction?</p> <p>A Recognizing cash receipts from sales at pharmacy outlets and kiosks</p> <p>B Recognizing cash receipts from sales at a pharmacy</p>

	<p>C * Issuing funds to be accounted for</p> <p>D Return of unused disbursement funds</p> <p>E Recognizing accrued salaries and advance payable</p>
177.	<p>An accountant of a pharmacy issued a cash receipt voucher for the sales proceeds. What document is used to register cash receipt and cash payment vouchers before the cash arrives to the cashiers?</p> <p>A Cash report</p> <p>B Pay list</p> <p>C Cash book</p> <p>D *Register of receipt and payment cash documents</p> <p>E Ledger of cash dispensed and received by the senior teller</p>
178.	<p>A pharmacy applies in bank with the purpose of receipt of long-term credit. For what needs will bank produce such loan on?</p> <p>A * Addition to the general funds</p> <p>B Addition to the commodity supplies</p> <p>C Payment</p> <p>D Conducting of permanent repair</p> <p>E Current debt liquidation to the suppliers</p>

### 8. Organization of Inventory and accounting of its results.

179.	<p>On results of inventory in the pharmacy it was found less of alcohol ethyl. Indicate a norm of natural lost for alcohol ethyl released in mass of “angro”.</p> <p>A*0,65%</p> <p>B 1,7%</p> <p>C 2,15%</p> <p>D 0,95%</p> <p>E 1,9%</p>
180.	<p>During the inventory it was found out shortage of 200 UAN. What indexes are used for calculating a sum of natural lost?</p>

	<p><b>A</b> General commodity turnover of pharmacy for the period interfacing of inventory</p> <p><b>B</b> Quantity of the extemporaneous medicines, prepared for the period undertaking of inventory</p> <p><b>C*</b> Cost of medicines, used for preparation of prescribed medications for the period undertaking of inventory</p> <p><b>D</b> Sum of commodity tailings on beginning of month</p> <p><b>E</b> Sum of commodity tailings on the end of month</p>
181.	<p>The results of inventory in pharmacy showed a shortage of goods within the limits of natural decrease. At what prices the goods will be written off on costs/expenses?</p> <p><b>A*</b> wholesale price</p> <p><b>B</b> Retail</p> <p><b>C</b> Contract</p> <p><b>D</b> Harvesting</p> <p><b>E</b> Contractual</p>
182.	<p>During the inventory in pharmacy it was found surpluses of material assets. Indicate actions of the commission taking of inventory.</p> <p><b>A*</b> Surpluses are posted</p> <p><b>B</b> Must be withdrawal by the higher organization</p> <p><b>C</b> Must be eliminated</p> <p><b>D</b> Must be realized immediately</p> <p><b>E</b> Written out</p>
183.	<p>The inventory of cash in the cash desk of pharmacy is conducted monthly. The exposed surpluses of cash in cash desk belong on the increase of:</p> <p><b>A*</b> Financial result</p> <p><b>B</b> Chartered capital</p> <p><b>C</b> Creditor debt</p> <p><b>D</b> Cashier's payment</p> <p><b>E</b> Reserve capital</p>

184.	<p>During the inventory in pharmacy it was set a shortage 0,2 g of atropine of sulfate powder. Indicate a norm of natural lost for medication?</p> <p><b>A</b> 1,6 %</p> <p><b>B</b> 1,9 %</p> <p><b>C</b> 1,7 %</p> <p><b>D</b> *0,95 %</p> <p><b>E</b> 2,15 %</p>
185.	<p>An inventory was made in pharmacy. The inventory can be:</p> <p><b>A</b>*complete</p> <p><b>B</b> planned</p> <p><b>C</b> periodic</p> <p><b>D</b> purpose</p> <p><b>E</b> sudden</p>
186.	<p>If taking of inventory is conducted because of theft, in the staff of the commission of inventory additionally included</p> <p><b>A</b>*policemen</p> <p><b>B</b> economist</p> <p><b>C</b> accountant</p> <p><b>D</b> material- responsible persons</p> <p><b>E</b> other workers, knowing an object of taking of inventory</p>
187.	<p>In the pharmacies in the case of shortage accounts a norm of natural lost. To what medications the norm of lost are not used?</p> <p><b>A</b>*Medications of industrial production and weight medicines in the original packing.</p> <p><b>B</b> Medications of the individual making.</p> <p><b>C</b> Pharmacy's purveyance and packing.</p> <p><b>D</b> Hygroscopic cotton wool at packing on 100, 200 and 400 grammas</p> <p><b>E</b> Aethyl alcohol for the individual making of medicinal form.</p>

188.	<p>What document is foundation for displaying in consideration of the disagreements, exposed during taking of inventory of fixed assets:</p> <p><b>A</b> Inventory taking of inventory;  <b>B*</b> Act of results of taking of inventory;  <b>C</b> Control list;  <b>D</b> Commercial act;  <b>E</b> Expense invoice.</p>
189.	<p>Inventory in a pharmacy revealed a shortage within the range of natural loss. This shortage will be rated as expenses at the following price:</p> <p><b>A</b> Consumer prices  <b>B*</b> Wholesale prices  <b>C</b> Contractual prices  <b>D</b> Quota purchase prices  <b>E</b> Negotiated price</p>
190.	<p>A pharmacy functions on the base of collective financial liability. The financial liability agreement may be re-executed in the following case:</p> <p><b>A</b> Dismissal of 10% of staff  <b>B</b> Dismissal of one staff member  <b>C</b> Dismissal of 5% of staff  <b>D*</b> Dismissal of over 50% of staff  <b>E</b> Employment of new employees</p>
191.	<p>During inventory of a pharmacy the surplus of inventory holdings was revealed. What actions concerning the surplus should be taken by the inventory commission?</p> <p><b>A</b> Immediate realization  <b>B</b> Confiscation by superior organization  <b>C</b> Abolishment  <b>D*</b> Take on charge  <b>E</b> Writing-off</p>



192.	<p>What final document is used for preparation of a report on the discrepancies revealed in the course of inventory taking at a pharmacy?</p> <p>A Commercial report</p> <p>B Invoice</p> <p>C Inventory item description</p> <p>D Checklist</p> <p>E*Act on inventory results</p>
193.	<p>During inventory of a pharmacy the surplus of inventory holdings was revealed. What actions concerning the surplus should be taken by the inventory commission?</p> <p>A *Take on charge</p> <p>B Abolishment</p> <p>C Writing-off</p> <p>D Immediate realization</p> <p>E Confiscation by superior organization</p>

### 9. Accounting of labor and payment.

194.	<p>A pharmacist with 10 years of service length is on a sick leave due to temporary disability. What allowance is he entitled to?</p> <p>A 60% of the average wage</p> <p>B * 100% of the average wage</p> <p>D 40% of the average wage</p> <p>C 80% of the average wage</p> <p>E 70% of the average wage</p>
195.	<p>All employees are entitled to annual leave. What is the duration of the additional leave for pharmacy employees with non-standard working hours?</p> <p>A Twenty calendar days</p> <p>B Thirty calendar days</p>

	<p>C The additional leave is not granted</p> <p>D Ten calendar days</p> <p>E *Seven calendar days</p>
196.	<p>When calculating the personal income tax, the tax social privilege is taken into account. Its rate depends on a certain statutory amount. Specify this amount:</p> <p>A Cost of living for children aged 6 to 18 years</p> <p>B* Minimum statutory wage</p> <p>C Cost of living for incapacitated persons</p> <p>D Cost of living for one person</p> <p>E Maximum payroll fund</p>
197.	<p>Employees of a company can be instructed to go on a business trip by the orders of the company's head. Specify the deadline for submission of an expense report after the employee's return from the trip:</p> <p>A 2 days</p> <p>B * 3 days</p> <p>C 5 days</p> <p>D 4 days</p> <p>E 6 days</p>
1.	<p>A pharmaceutical analyst with a 6-year length of service is on a sick leave due to temporary disability. He is entitled to the sickness allowance in the amount of:</p> <p>A 70% of average wage</p> <p>B 30% of average wage</p> <p>C 50% of average wage</p> <p>D 100% of average wage</p> <p>E * 80% of average wage</p>
1.	<p>Employees of a pharmacy receive hourly rate wage and bonuses based on individual performance. What document is issued when calculating the</p>

	<p>payroll advance?</p> <p><b>A*</b> Payroll record</p> <p><b>B</b> Invoice</p> <p><b>C</b> Cash payment voucher</p> <p><b>D</b> Cash receipt voucher</p> <p><b>E</b> Inventory report</p>
198.	<p>A manager makes the graph of appearance at work of pharmacist, which carries out the reception of prescriptions and selling of medications. How many working hours are in the working week for this worker?</p> <p><b>A*</b>36 hour</p> <p><b>B</b> 38 hour</p> <p><b>C</b> 40 hour</p> <p><b>D</b> 30 hour</p> <p><b>E</b> Rationed workweek</p>
199.	<p>Pharmacist K. worked 2 hours over the norm. Indicate a size of compensation at the per hour system of payment.</p> <p><b>A*</b>2 size of per hour rate</p> <p><b>B</b> 1 size of per hour rate</p> <p><b>C</b> 1,5 size of per hour rate</p> <p><b>D</b> 2,5 size of per hour rate</p> <p><b>E</b> It is not compensated</p>
200.	<p>One of types of social insurance function is the aid on the temporal disability to the workers in connection with the care of sick child. What maximum age of child for the receipt of the indicated social help?</p> <p><b>A</b> 10 years</p> <p><b>B</b> 15 years</p> <p><b>C</b> 16 years</p> <p><b>D*</b>14 years</p> <p><b>E</b> 12 years</p>

201.	<p>Specialists of pharmaceutical firm often drive out in the duty trips. What maximum term of staying in one duty trip?</p> <p><b>A</b>*Not more than 30 calendar days</p> <p><b>B</b> Not more than 45 calendar days</p> <p><b>C</b> Not more than 5 calendar days</p> <p><b>D</b> Not more than 60 calendar days</p> <p><b>E</b> Maximum term is not set</p>
202.	<p>A pharmacist was in the duty trip. What maximum term of showing report about the use of the money got on the duty trip?</p> <p><b>A</b>*Three working days after return from the business trip</p> <p><b>B</b> Four working days after return from the business trip</p> <p><b>C</b> Ten working days after return from the business trip</p> <p><b>D</b> A week after return from the business trip</p> <p><b>E</b> Such term is not set</p>
203.	<p>A list of disability is foundation for calculating a size of help to the insured person. Who can't give a list of disability?</p> <p><b>A</b> Doctors of tubercular dispensaries</p> <p><b>B</b> Doctors of state and communal establishments of health protection</p> <p><b>C</b>*Doctors of private practice</p> <p><b>D</b> Doctors of orthopedically permanent establishments</p> <p><b>E</b> Medical assistant in localities, where the doctor is absent</p>
204.	<p>A manager of pharmacy during month was in the business trip twice – one time in Kiev, second time - in the settlement of city type. Does a minimum size of compensation depends of status of settlement?</p> <p><b>A</b>*Does not depends</p> <p><b>B</b> Depends</p> <p><b>C</b> According to the decision of the manager of pharmacy</p> <p><b>D</b> A minimum size is not set</p> <p><b>E</b> This is foreseen by the collective agreement</p>

205.	<p>A druggist of pharmacy worked in the festive day and worked time was included in the norm of working hours of this month. What order of extra charge of payment is necessary to use in this case?</p> <p><b>A</b>*one-day rate plus salary  <b>B</b> double rate plus salary  <b>C</b> the general order as an ordinary day  <b>D</b> the double rates  <b>E</b> the single rates</p>
206.	<p>Receiving payment a pharmacist does not agree with the sum of money. What withholding from the payment is carried out only with agreement of worker?</p> <p><b>A</b>*Union payments  <b>B</b> Tax from the profits of physical persons  <b>C</b> Payments in the pension fund  <b>D</b> Payments in the fund of employment  <b>E</b> Payments in the fund of social security</p>
207.	<p>In pharmacy a per hour-bonus form of payment. What document is processed at the extra charge of advance to the employees of pharmacy?</p> <p><b>A</b> Cash order  <b>B</b> Computation-permission on payment  <b>C</b> Invoice  <b>D</b> Permission on payment  <b>E</b>* Pay list</p>
208.	<p>It is hold a tax from the profit of physical persons from the payment. Indicate a sum, which does not join monthly income at taxation by the given tax.</p> <p><b>A</b>*Sum payment on pregnancy  <b>B</b> Sum on the list of disability  <b>C</b> Dividends  <b>D</b> Sum of help on the care of patient  <b>E</b> Sum, which is get in the natural form</p>

209.	<p>Every working citizen of Ukraine has a right to the tariff vacation. Indicate a sum, which does not join in the gross income at the extra charge of vacations payment.</p> <p><b>A*</b> Dividends</p> <p><b>B</b> Additional charge for the qualifying category</p> <p><b>C</b> Payment for work in the festive days</p> <p><b>D</b> Payments on the temporal disability</p> <p><b>E</b> Additional charge for combination of professions</p>
210.	<p>A pharmacist-specialist on the fifth year of work after internature got disability. What size of help is charged extra to it?</p> <p><b>A**</b>80% of middle payment</p> <p><b>B</b> 50% of middle payment</p> <p><b>C</b> 100% of middle payment</p> <p><b>D</b> 70% of middle payment</p> <p><b>E</b> 60% of middle payment</p>
211.	<p>Help for the temporal disability in size of 80% is given in the following cases:</p> <p><b>A**</b> To the workers with the labor experience from 5 about 8 years</p> <p><b>B</b> To the workers with the labor experience of about 5 years</p> <p><b>C</b> If temporal disabled got from the labor injury</p> <p><b>D</b> To the workers with the labor experience over 8 years</p> <p><b>E</b> If a worker took part in liquidation of failure on CHAES</p>
212.	<p>In accordance with the law payment on the list of disability to the pharmacy workers. Indicate a source of payment the first 5 days of illness.</p> <p><b>A</b> Fund of social security</p> <p><b>B</b> Profits of activity</p> <p><b>C</b> *Expenses (Waste) of activities of enterprise</p> <p><b>D</b> Fund of economic stimulation</p> <p><b>E</b> Reserve fond</p>

213.	<p>All workers have a right to the annual tariff vacation. What duration of additional vacation is set for the pharmacy workers with the rationed working day-time?</p> <p><b>A*</b> Seven calendar days  <b>B</b> Seven working days  <b>C</b> Ten calendar days  <b>D</b> Ten working days  <b>E</b> Three calendar days</p>
214.	<p>During calculation of tax from the profits of physician the tax social deduction is taken into account also. Its size relies on the legislatively set sum. Name this sum.</p> <p><b>A*</b> Minimal payment  <b>B</b> Living minimum on one person  <b>C</b> Living minimum for persons, who lost a capacity  <b>D</b> Maximal fund of payment of labor  <b>E</b> Living minimum for children in age from 6 to 18 years</p>
215.	<p>The obligatory withholding from the payment are made by book-keeper itself. Indicate withholding, which needs the writing permission of worker.</p> <p><b>A</b> Alimonies  <b>B*</b> Payments to the professional union  <b>C</b> Payments to the fund of social security in case of unemployment  <b>D</b> Payments to the fund of social security of loss of capacity  <b>E</b> Payments to the Pension fund</p>
216.	<p>It is a row of the obligatory withholding from the payment in Ukraine. What fund there is no withholding from the payment of workers?</p> <p><b>A*</b> Fund of social security from the accidents  <b>B</b> Pension fund  <b>C</b> Fund of social security of loss of capacity  <b>D</b> Fund of social security in case of unemployment  <b>E</b> State budget</p>

217.	<p>According to Codex to the obligatory withholding from the payment belong:</p> <p><b>A*</b> Payments to the Pension fund;</p> <p><b>B</b> Alimonies;</p> <p><b>C</b> Surplus paid sums;</p> <p><b>D</b> Sums on receiving-orders;</p> <p><b>E</b> Trade-union payments.</p>
218.	<p>The druggist needed to check up calculation of middle - day payment on the list of disability. What method of calculation must be chosen? To divide...</p> <p><b>A</b> Post salary for 6 months on the quantity of working days</p> <p><b>B</b> Average monthly payment for two months on the quantity of working days for the same period</p> <p><b>C</b> Combined earnings for 6 months of about month of disease on the quantity of working days for the same period</p> <p><b>D</b> Combined earnings for 6 months on the quantity of calendar days for this period</p> <p><b>E**</b> Combined earnings for 6 months of about month of disease on the quantity of the worked days</p>
219.	<p>A pharmacist must conduct the extra charge of vacation payment, but he works in pharmacy more than year. How to define the middle-day payment? As a result of dividing</p> <p><b>A**</b> Combined earnings for 12 months on the difference of quantity of calendar days for the year and festive days according to the Constitution of Ukraine</p> <p><b>B</b> Post salary for 12 months on the working days for the computation period</p> <p><b>C</b> Post salary for 12 months on the calendar days for the computation period</p> <p><b>D</b> Combined earnings for 12 months on the quantity of working days for the computation period</p> <p><b>E</b> Combined earnings for 12 months on the quantity of calendar days for the computation period</p>



220.	<p>Pharmacist, who had working experience 7 years, falls ill. How many percents from sum, that charged extra on the list of disability, must it get?</p> <p><b>A**</b> 80%</p> <p><b>B</b> 100%</p> <p><b>C</b> 70%</p> <p><b>D</b> 60%</p> <p><b>E</b> 50%</p>
221.	<p>A pharmacy manager is working out a schedule for a pharmacist who is responsible for prescription reception and drug serving out. What is the weekly working time for one employee?</p> <p><b>A</b> 40 hours</p> <p><b>B</b> 38 hours</p> <p><b>C*</b> 36 hours</p> <p><b>D</b> 30 hours</p> <p><b>E</b> Irregular working week</p>
222.	<p>A pharmacist with over 8 years of service got a medical certificate in accordance with the established procedure. What is the size of temporary disability allowance the pharmacist is entitled to?</p> <p><b>A</b> 60% of average salary</p> <p><b>B</b> 90% of average salary</p> <p><b>C</b> 80% of average salary</p> <p><b>D*</b> 100% of average salary</p> <p><b>E</b> 50% of average salary</p>
223.	<p>On the wage of pharmacy employees the personal income tax is levied. What pays are NOT included into the total monthly income being subject to this kind of taxation?</p> <p><b>A</b> *The amount of maternity support</p> <p><b>B</b> The amount of leaf of invalidity</p>

	<p><b>C</b> Dividends</p> <p><b>D</b> The amount of assistance for the care of patients</p> <p><b>E</b> The amount of in-kind benefit</p>
224.	<p>Business trip can be assigned to employees only with their consent, if these employees are:</p> <p><b>A*</b>Women with children from 3 to 14 years of age</p> <p><b>B</b> Women with children less than 1 year old</p> <p><b>C</b> Women with two children</p> <p><b>D</b> Any employee</p> <p><b>E</b> Women with children from 1 to 3 years of age</p>
225.	<p>A pharmacist has a labour dispute with the pharmacy administration about rescheduling his annual vacation leave. The employee can appeal against the decision of the pharmacy administration to the following body:</p> <p><b>A</b> Highest management bodies of pharmaceutical service at the regional level</p> <p><b>B</b> Trade union committee</p> <p><b>C</b> *Labour disputes commission (LDC)</p> <p><b>D</b> MoH of Ukraine</p> <p><b>E</b> Commercial court</p>
226.	<p>According to the current legislation, pharmacists get the sickness benefit in case of temporary disability. Specify the source of payment for the first 5 days of being on the sick leave:</p> <p><b>A</b> Reserve fund</p> <p><b>B</b> *Pharmacy expenditures</p> <p><b>C</b> Pension fund</p> <p><b>D</b> Pharmacy revenues</p> <p><b>E</b> Environment stimulation fund</p>
227.	<p>A pharmacist worked on a holiday and his work hours were within the norm for the current month. The employee would be entitled to be paid:</p> <p><b>A</b> *Fixed salary + one daily rate</p> <p><b>B</b> According to the standard procedure as for a normal working day</p> <p><b>C</b> Single piecework rate</p> <p><b>D</b> There would be no extra pay</p> <p><b>E</b> Fixed salary + double daily rate</p>

228.	<p>Appropriate labor hours per week are being set for pharmacy staff. How many hours compose a working week for administrative staff?</p> <p>A 45  B 63  C 30  D 35  E *40</p>
229.	<p>According to the law pharmacies have the right to paid leave. Total duration of main and additional leaves cannot exceed the following number of calendar days:</p> <p>A 24  B 30  C *59  D 45  E 63</p>
230.	<p>Vacation leaves for employees of pharmacies include paid annual, additional, sabbatical, social leaves, as well as unpaid leaves. What is the total duration of the paid basic and additional vacation leave?</p> <p>A 60 calendar days  B 90 calendar days  C 65 calendar days  D 70 calendar days  E *59 calendar days</p>

## 10. Book-keeping accounting.

231.	<p>Specify the principle of the pharmacy accounting which complies with the following definition: "This principle provides for continuous following the adopted accounting policy. Any changes to the accounting policy must be well-grounded and fixed in the financial statements" :</p> <p>A Expenses against revenues matching B Periodicity C * Consistency D Full disclosure E Going concern</p>
232.	<p>Business transactions are displayed in the accounts. The entry in the account ledger that is made to record the incoming of economic resources is called:</p> <p>A*Debit B Credit C Liabilities D Assets E Equity</p>
233.	<p>Match what of the users requires the information about tax liability and statistics?</p> <p>A Investors B Employees C* Government authority D Creditors E Suppliers</p>
234.	<p>Match what of the users requires the information about firm's ability to pay wages, cash resources, pay pension</p> <p>A Investors B Government authority C Creditors D Suppliers E* Employees</p>

235.	<p>An accountant of pharmacy registries economic operations. What operation does find its place on the debit of account “Goods”?</p> <p><b>A*</b>Sum of receiving goods</p> <p><b>B</b> Retail realization</p> <p><b>C</b> Wholesale realization</p> <p><b>D</b> Writing off goods</p> <p><b>E</b> Writing off on providing the first medical aid</p>
236.	<p>An accountant registrations economic operation of pharmacy. What operation is reflected on the credit of account “Cash desk”?</p> <p><b>A*</b>Payment</p> <p><b>B</b> Profit of pharmacy</p> <p><b>C</b> Profit of pharmacy’s establishments</p> <p><b>D</b> Receiving money on payment</p> <p><b>E</b> Returning money by the accountable person</p>
237.	<p>Accountant of pharmacy, who works on simplified form of book-keeping (on the united tax) designs accounting for the II quarter. Name the parts of the financial reporting pursuant to the National standards of book-keeping.</p> <p><b>A*</b> Balance, Report about the financial results</p> <p><b>B</b> Report about the own capital, balance</p> <p><b>C</b> Balance, Report about the financial results, Report about the own capital, Report at the cash flow</p> <p><b>D</b> Balance, Report about gains and losses, Report about the changes in the own capital, Report about the cash flow</p> <p><b>E</b> Balance, Report about the financial results, Report about the financial-property state, explanatory message</p>
238.	<p>A manager of pharmacy talks to about the basic positions of book-keeping. Indicate on the wrong assertion.</p> <p><b>A</b> A commodity is component part of circulating tools</p> <p><b>B*</b>Bank credits concern internal funds</p>

	<p><b>C</b> Bank credits concern debts</p> <p><b>D</b> Money tools are component part of assets</p> <p><b>E</b> Basic tools concern inconvertible assets</p>
239.	<p>For making balance it is necessary to define a remaining cost of basic tools, which accounts as:</p> <p><b>A*</b> Acquisition cost minus sum of the charged extra wear</p> <p><b>B</b> Difference between the acquisition and restoration costs</p> <p><b>C</b> Difference between the suggested and wholesale retail prices</p> <p><b>D</b> Difference between the replacement cost and sum of the charged extra wear</p> <p><b>E</b> Sum of replacement cost and charged extra wear</p>
240.	<p>A director of pharmacy studies materials of the financial reporting. Indicate, what assertion is wrong.</p> <p><b>A*</b> Bank credits concern own capital of pharmacy</p> <p><b>B</b> Additional capital concern own capital of pharmacy</p> <p><b>C</b> Reserve capital concern own capital of pharmacy</p> <p><b>D</b> Retained earnings concern own capital of pharmacy</p> <p><b>E</b> A chartered capital concern own capital of pharmacy</p>
241.	<p>The accounts, which are intended for the conduct and control of sources of formation of economic tools (resources), are called:</p> <p><b>A*</b> Accounts of claims</p> <p><b>B</b> Accounts of assets</p> <p><b>C</b> Assets - claims accounts</p> <p><b>D</b> Bank</p> <p><b>E</b> Analytical</p>
242.	<p>There is classification of all accounts of book-keeping on the proper classes in the plan of accounts. What objects of consideration are displayed on the 1, 2 and 3 classes?</p>

	<p><b>A*</b> Economic tools (resources) of enterprise</p> <p><b>B</b> Sources of formation of economic tools of enterprise</p> <p><b>C</b> Own capital</p> <p><b>D</b> Costs of elements</p> <p><b>E</b> Profits and results of activity</p>
243.	<p>It is accepted number of accounts of book-keeping in accordance with classes in Ukraine. What objects are on 7th class account?</p> <p><b>A</b> Sources of formation of tools of enterprise</p> <p><b>B</b> Economic tools of enterprise</p> <p><b>C</b> Costs of elements</p> <p><b>D</b> Own capital</p> <p><b>E*</b> Profits and results of activity</p>
244.	<p>The pharmacy establishments in the book-keeping use the synthetic accounts of nine classes. What objects are on the of 4th - 6th classes account?</p> <p><b>A*</b> Sources of formation of economic tools (resources)</p> <p><b>B</b> Tools of enterprise</p> <p><b>C</b> Costs of elements</p> <p><b>D</b> Material cost</p> <p><b>E</b> Profits and results of activity</p>
245.	<p>In accordance with Plan of accounts describe the account, on the debit of which the receipt is reflected of commodity in pharmacy, on credit-side – its leaving.</p> <p><b>A</b> Claims account 282 “Goods in trade”</p> <p><b>B*</b> Assets account 282 “Goods in trade”</p> <p><b>C</b> Claims account 631 “Computations with suppliers”</p> <p><b>D</b> Assets account 631 “Computations with suppliers”</p> <p><b>E</b> Claims account is 285 “trading margin”</p>
246.	<p>The business accounts are used for the reflection of economic operations. How does the side of assets account call, where it is written down fact of</p>

	<p>accept of economic tools:</p> <p><b>A</b>*Debit</p> <p><b>B</b> Balance</p> <p><b>C</b> Credit</p> <p><b>D</b> Active</p> <p><b>E</b> Passive</p>
247.	<p>An accountant determines a financial result of financial-economic activity. What will be reflected on the credit-side of the account 791 „Result of basic activity”?</p> <p><b>A</b>* Clear profit</p> <p><b>B</b> Prime price of the realized commodities</p> <p><b>C</b> Administrative costs</p> <p><b>D</b> Costs of sale</p> <p><b>E</b> Tax income</p>
248.	<p>Indicate, what term names a sum of records of economic operations on debit or credit account for the definite period</p> <p><b>A</b> Remain</p> <p><b>B</b> Balance</p> <p><b>C</b> Debit</p> <p><b>D</b> Credit</p> <p><b>E</b> *Turnover (Sales)</p>
249.	<p>Indicate inside users of book-keeping information.</p> <p><b>A</b>* Manager staff</p> <p><b>B</b> Suppliers</p> <p><b>C</b> Buyers</p> <p><b>D</b> Organs of state administration</p> <p><b>E</b> Investors</p>
250.	<p>Balance is a part of financial accounting of pharmacies. What index is reflected in the assets of the balance sheet?</p>



	<p><b>A</b> Wholesale turnover</p> <p><b>B</b> Retail turnover</p> <p><b>C</b> *Residual value of fixed assets</p> <p><b>D</b> Proceeds of a pharmacy</p> <p><b>E</b> Salary costs</p>
251.	<p>Accounting of pharmaceutical institutions includes control accounts of nine classes. What accounting units are represented in the accounts of the 4-6 classes?</p> <p><b>A</b> Material costs</p> <p><b>B</b> Pharmacy assets</p> <p><b>C</b> Element costs</p> <p><b>D</b> *Liability</p> <p><b>E</b> Incomings and business results</p>
252.	<p>An accountant is calculating financial performance of a pharmacy. What item will be represented in the liabilities of the accounting report 791 called "Operational result"?</p> <p><b>A</b> Sales expenses</p> <p><b>B</b> Cost of goods sold</p> <p><b>C</b> Administration expenses</p> <p><b>D</b> *Net profit (sales proceeds)</p> <p><b>E</b> Profits tax</p>
253.	<p>The total of business transaction records of assets and liabilities in the accounting statement for a certain period is called:</p> <p><b>A</b> Amount of balance</p> <p><b>B</b> *Turnover</p> <p><b>C</b> Debit</p> <p><b>D</b> Credit</p> <p><b>E</b> Balance</p>

254.	<p>An accountant is recording business transactions of a pharmacy. Which transaction is to be entered on the credit side of the cash-account?</p> <p><b>A</b> Pharmacies revenue  <b>B*</b> Payroll  <b>C</b> Small retail network revenue  <b>D</b> Money receipt for salaries  <b>E</b> Accountable person repayment</p>
255.	<p>Pharmacy №5 cleared its indebtedness to a supplier in the amount of 3000 UAH by drawing this sum from its current account. What changes in the sum total of the balance will be observed?</p> <p><b>A</b> Total assets increase, while liabilities decreased by 3000 UAH  <b>B</b> Total assets and liabilities will not change  <b>C</b> Total assets and liabilities will increase by 3000 UAH  <b>D</b> Total assets decreased, while liabilities increased by 3000 UAH  <b>E*</b> Total assets and liabilities will decrease by 3000 UAH</p>
256.	<p>For accounting business transactions carried out in a pharmacy the synthetic accounts are used. Their list is given in the Chart of Accounts. Balances of the I, II and III account classes are used for completion of the following document:</p> <p><b>A</b> Profit and Loss Account  <b>B*</b> Assets  <b>C</b> Liabilities  <b>D</b> First section of the liabilities balance sheet  <b>E</b> Fourth section of the liabilities balance sheet</p>
257.	<p>What principle of goods and expenses accounting requires presenting results of business transactions within the same reporting period when the transaction occurs?</p>

	<p>A Autonomy</p> <p>B Continuity</p> <p>C Matching</p> <p>D Periodicity</p> <p>E *Accrual</p>
258.	<p>Distinguish what accounts decrease in debit?</p> <p>A Office machinery</p> <p>B* C Shirley, capital</p> <p>C Motor vehicles</p> <p>D Goods</p> <p>E Fixtures and fittings</p>
259.	<p>Distinguish what accounts decrease in credit?</p> <p>A Owing to bank</p> <p>B Creditors for goods</p> <p>C Loan from D Jo</p> <p>D Creditors</p> <p>E* Cash in hand</p>
260.	<p>Distinguish what accounts increase in debit?</p> <p>A Owing to bank</p> <p>B Creditors for goods</p> <p>C Loan from D Jo</p> <p>D Creditors</p> <p>E* Cash in hand</p>
261.	<p>Distinguish what accounts increase in credit?</p> <p>A Office machinery</p> <p>B* Owner capital</p> <p>C Motor vehicles</p> <p>D Goods</p> <p>E Fixtures and fittings</p>

262.	<p>Distinguish what accounts decrease in credit?</p> <p>A* Account receivable</p> <p>B Owing to bank</p> <p>C Creditors for goods</p> <p>D Account payable</p> <p>E Creditors</p>
263.	<p>Distinguish what accounts decrease in debit?</p> <p>A Office machinery</p> <p>B Bank account</p> <p>C Goods</p> <p>D Cash</p> <p>E* Account payable</p>
264.	<p>Permanent (from year to year) application of select registration (accounting) policy by the enterprise is incarnated in principle:</p> <p>A Continuity principle</p> <p>B* Time Period principle</p> <p>C Sequences principle</p> <p>D Autonomy principle</p> <p>E Monetary principle</p>
265.	<p>What process does NOT belong to accounting?</p> <p>A Identifying the transaction</p> <p>B Measuring the transaction</p> <p>C Recording the transaction</p> <p>D* Analyzing the economical parameters</p> <p>E Communicating the economic operations</p>
266.	<p>How the system of the total scores, characterizing economic and financial activity of enterprise is called:</p>

	<p>A* accounting and reporting</p> <p>B primary document</p> <p>C statistical consideration</p> <p>D monetary principle</p> <p>E historical cost principle</p>
267.	<p>Business transactions of pharmacies are reported in the accounts. Specify the account that reports the settlements with debtors and creditors:</p> <p>A *Nominal</p> <p>B Positive</p> <p>C Negative</p> <p>D Trial balance</p> <p>E Business</p>

### 11. The main financial statement.

268.	<p>A retail pharmacy has been purchasing goods within an accounting period. What changes to the balance will result from these business transactions?</p> <p>A Changes will be caused to the assets only</p> <p>B Decrease in assets and liabilities</p> <p>C *Increase in assets and liabilities</p> <p>D Changes will be caused to the liabilities only</p> <p>E -</p>
269.	<p>Distinguish from the following list the items that are liabilities from those that are assets:</p> <p>A *Loan from C Shirley</p> <p>B Office machinery</p> <p>C Motor vehicles</p> <p>D Goods</p> <p>E Fixtures and fittings</p>
270.	<p>The periodic reporting of a company's financial position through financial statements, which ordinarily include the balance sheet, income statement, statement of cash flows and owner equity statement is called</p>

	<p>A* Financial reporting</p> <p>B Book-keeping accounting</p> <p>C Managerial accounting</p> <p>D Statistical accounting</p> <p>E Fiscal reporting</p>
271.	<p>Compulsory financial reporting of pharmacies includes the balance sheet. Changes in value, composition and structure of the capital stock are estimated on the base of:</p> <p>A I section of liabilities</p> <p>B *I section of assets</p> <p>C II section of assets + III section of assets</p> <p>D IV section of liabilities</p> <p>E I section of liabilities + IV section of liabilities</p>
272.	<p>One of the accounting documents of a pharmacy is the balance sheet (Form 1) consisting of assets and liabilities. Name the elements of the asset of a pharmacy:</p> <p>A *Circulating assets and non-current assets</p> <p>B Owned and borrowed assets</p> <p>C Circulating assets and owned capital</p> <p>D Non-current and borrowed assets</p> <p>E Circulating and borrowed assets</p>
273.	<p>The equity capital of a pharmacy is 7500 UAH, the liabilities make 2500 UAH. According to the formula of balance calculation given in the Statement of Standard Accounting Practice 2 the amount of pharmacy assets will be as follows:</p> <p>A*10 000 UAH</p> <p>B 4 000 UAH</p> <p>C 7 500 UAH</p>

	<p><b>D</b> 2 500 UAH</p> <p><b>E</b> 12 000 UAH</p>
274.	<p>Financial accountability of pharmacies consists of separate account forms. Which form presents accounts payable for the goods purchased?</p> <p>A *Balance sheet, form 1</p> <p>B Financial performance report, form 2</p> <p>C Financial performance report, form 2m</p> <p>D Net worth statement, form 3</p> <p>E Balance assets, form 1</p>
275.	<p>In order to get registered in state authorities pharmacies as legal persons must possess authorized capital stock. What amount is identified as the authorized capital stock?</p> <p>A *The amount recorded in constituent documents</p> <p>B The amount of noncurrent assets</p> <p>C The amount of fund formation sources</p> <p>D Total assets</p> <p>E The amount of debts of an enterprise</p>
276.	<p>Indicate a class of accounts, that are included in the structure of balance</p> <p>A *Current assets</p> <p>B Profits and results of activity</p> <p>C Charges on elements</p> <p>D Charges of activity</p> <p>E Behind the balance</p>
277.	<p>For making external accounting control the tailings are on the synthetic accounts. Indicate a place of sum of all debit balances of assets accounts</p> <p>A* Results of assets of balance</p> <p>B The first section of assets of balance</p> <p>C The second section of assets of balance</p>

	<p>D The first section of claims of balance</p> <p>E The fourth section of claims of balance</p>
278.	<p>The debt to the supplier was liquidated in sum of 3000 UAN from the current account of pharmacy №5. How will a result change assets and claims of balance?</p> <p>A* Assets and claims will decrease on a 3000 UAN</p> <p>B A result of assets and claims will not change</p> <p>C Assets and claims will increase on a 3000 UAN</p> <p>D A result of assets will decrease, and claims will increase on a 3000 UAN</p> <p>E A result of assets will increase, and claims will decrease on a 3000 UAN</p>
279.	<p>“Balance sheet” consists of two parts – assets and claims. Call only claim items of the balance sheet.</p> <p>A Basic tools, debtor debt</p> <p>B Chartered capital, basic tools</p> <p>C Debtor debt, charges of future periods</p> <p>D * Bank credit, creditor debt</p> <p>E Retained earnings, intangible activities</p>
280.	<p>By standard of book-keeping “Balance” the maintenance and form of balance are definite. Pursuant to it size of assets of pharmacy always:</p> <p>A *The same as the sum of obligations and own capital</p> <p>B A sum equals of own capital and inconvertible assets</p> <p>C An amount equals of circulating monies</p> <p>D More than a sum of debts and own capital</p> <p>E Less than a sum of debts and own capital</p>
281.	<p>There is the economic analysis in pharmacy. What information for its conducting we can get from data of claims of balance?</p> <p>A* About shot- and long-term credits of bank</p> <p>B About the remaining cost of basic tools</p> <p>C About profitability</p>



	<p><b>D</b> About residual cost of basic tools</p> <p><b>E</b> About the sum of debtor debt</p>
282.	<p>Financial accountability of pharmacies consists of separate account forms. Which form presents accounts payable for the goods purchased?</p> <p>A Financial performance report, form 2</p> <p>B Net worth statement, form 3</p> <p>C Balance assets, form 1</p> <p>D *Balance sheet, form 1</p> <p>E Financial performance report, form 2</p>
283.	<p>For accounting business transactions carried out in a pharmacy the synthetic accounts are used. Their list is given in the Chart of Accounts. Balances of the I, II and III account classes are used for completion of the following document:</p> <p>A *Assets</p> <p>B Liabilities</p> <p>C Fourth section of the liabilities balance sheet</p> <p>D First section of the liabilities balance sheet</p> <p>E Profit and Loss Account</p>
284.	<p>One of the account forms of a pharmacy is the statement of balance (Form 1) which consists of the assets and liabilities. What are the elements of the assets of a pharmacy?</p> <p>A -</p> <p>B Own and borrowed funds</p> <p>C Borrowed funds</p> <p>D *Current and non-current assets</p> <p>E Own capital</p>
285.	<p>For accounting business transactions carried out in a pharmacy the synthetic accounts are used. Their list is given in the Chart of Accounts. Balances of the I, II and III account classes are used for completion of the following document:</p> <p>A First section of the liabilities balance sheet</p> <p>B Fourth section of the liabilities balance sheet</p> <p>C Profit and Loss Account</p> <p>D Liabilities</p> <p>E *Assets</p>

286.	<p>Define the number to complete the following table:</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 5px;">Assets</th> <th style="text-align: center; padding: 5px;">Liabilities</th> <th style="text-align: center; padding: 5px;">Capital</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;"><math>\\$</math> 35,000</td> <td style="text-align: center; padding: 5px;"><math>\\$</math> ?</td> <td style="text-align: center; padding: 5px;"><math>\\$</math> 25,000</td> </tr> </tbody> </table> <p>A 35 000  B 70 000  C* 10 000  D 25 000  E 25 000</p>	Assets	Liabilities	Capital	$\$$ 35,000	$\$$ ?	$\$$ 25,000
Assets	Liabilities	Capital					
$\$$ 35,000	$\$$ ?	$\$$ 25,000					
287.	<p>Match the Balance sheet with the mathematical relationship it embodies.</p> <p>A <math>R - E = NI</math>  B <math>OE = OE \text{ prior} + I - W + NI</math>  C <math>A = L - OE</math>  D* <math>A = L + OE</math>  E <math>R + E = NI</math></p>						
288.	<p>Match the Statement of owner equity with the mathematical relationship it embodies.</p> <p>A <math>R - E = NI</math>  B* <math>OE = OE \text{ prior} + I - W + NI</math>  C <math>A = L - OE</math>  D <math>A = L + OE</math>  E <math>R + E = NI</math></p>						
289.	<p>Match the Income statement with the mathematical relationship it embodies.</p> <p>A* <math>R - E = NI</math>  B <math>OE = OE \text{ prior} + I - W + NI</math>  C <math>A = L - OE</math>  D <math>A = L + OE</math>  E <math>R + E = NI</math></p>						

290.	<p>Define the number to complete the following table:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%; text-align: center;">Assets</th> <th style="width: 33%; text-align: center;">Liabilities</th> <th style="width: 33%; text-align: center;">Capital</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">?</td> <td style="text-align: center;">17,000</td> <td style="text-align: center;">33,000</td> </tr> </tbody> </table> <p>A 74 000  B* 50 000  C 16 000  D 25 000  E 60 000</p>	Assets	Liabilities	Capital	?	17,000	33,000
Assets	Liabilities	Capital					
?	17,000	33,000					
291.	<p>Distinguish what is belonging to assets?</p> <p>A Owing to bank  B* Cash in hand  C Creditors for goods  D Loan from D Jo  C Creditors</p>						
292.	<p>Distinguish what is belonging to claims?</p> <p>A Fixtures and fittings  B Goods  C Motor vehicles  D Office machinery  E* Owner capital</p>						
293.	<p>Define the number to complete the following table:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%; text-align: center;">Assets</th> <th style="width: 33%; text-align: center;">Liabilities</th> <th style="width: 33%; text-align: center;">Capital</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$ ?</td> <td style="text-align: center;">\$ 27,000</td> <td style="text-align: center;">\$ 133,000</td> </tr> </tbody> </table> <p>A 105,000  B 100,000  C 150,000  D* 160,000  E 125,000</p>	Assets	Liabilities	Capital	\$ ?	\$ 27,000	\$ 133,000
Assets	Liabilities	Capital					
\$ ?	\$ 27,000	\$ 133,000					

294.	<p>Depreciation is the termin that used for</p> <p>A Account payable</p> <p>B Owner capital</p> <p>C* Fixed assets</p> <p>D Liabilities</p> <p>E Debtors</p>
295.	<p>Which of the following statements is correct?</p> <p>A Liabilities + Assets = Capital</p> <p>B Owner Equity ending = Owner Equity beginning - Investment - Withdrawals - Net Income</p> <p>C Assets = Liabilities - Owner Equity</p> <p>D* Revenue – Expenses = Net Income</p> <p>E Revenue + Expenses = Net Income</p>
296.	<p>A pharmacy has a set of documents which confirm the ownership of computer programs. Specify the balance sheet item that shows the pharmacy’s property:</p> <p>A Stock</p> <p>B * Intangible assets</p> <p>C Low-value equipment</p> <p>D Goods</p> <p>E Monetary assets</p>
297.	<p>In order to expand its range of activities, pharmacy №12 purchased some manufacturing equipment. What group of economic resources does the manufacturing equipment relate to?</p> <p>A Tangible assets</p> <p>B Incomplete capital investments</p> <p>C Goods</p> <p>D Tara</p> <p>E * Fixed assets</p>

298.	<p>Apart from goods sales, there are other business transactions that can be characterized as goods disposal. Which of the following business transactions reduces the stock at pharmacies?</p> <p>A Bringing the glassware on charge  B *Disposal of products for economic needs  C Reclassifying other supplies as goods  D Revaluation for the packing and laboratory work  E Bringing the oversupply on charge</p>
299.	<p>A pharmacy plans to expand the production of medicines. For this purpose it purchased the production equipment at a cost of 7000 UAH. The cost of the equipment will be recorded to the balance of the pharmacy as:</p> <p>A Residual  B Fair value  C Amortization cost  D *Initial cost  E Revalued amount</p>
300.	<p>A retail pharmacy has been purchasing goods within an accounting period. What changes to the balance will result from this business transaction (without payment)?</p> <p>A Decrease in assets and liabilities  B *Increase in assets and liabilities  C Changes will be caused to the assets only  D -  E Changes will be caused to the liabilities only</p>
301.	<p>Indicate an index, which finds its reflection in the assets of book-keeping balance.</p> <p>A Profit of pharmacy  B Retail turnover  C Wholesale turnover  D * Residual cost of basic tools  E Payments expenses</p>

302.	<p>During the duty conference there was a question in relation to the financial state of pharmacy, namely sums of debts. In what document of the external financial reporting the information is given?</p> <p>A * Balance, sum of the II and III sections of claims</p> <p>B Balance, sum of claims</p> <p>C Balance, sum of assets</p> <p>D Balance, sum section of claims</p> <p>E Report about the financial results</p>
303.	<p>“Pharmacy № 10” with right for the retail realization of the prepared medicines during the current period of work with 20 wholesale pharmaceutical firms. At the beginning of month medicines on 5 thousand UAN were received on the terms of postponement of payment on 20 bank days. What changes in balance will take place by the given economic operation?</p> <p>A Decreasing of assets and claims</p> <p>B * Increasing of assets and claims</p> <p>C Only in the assets</p> <p>D Only in the claims</p> <p>E -</p>

## 12. Pricing.

304.	<p>There is a list of medicines, prices on which are controlled by the government in Ukraine. Indicate a method of forming of the suggested retail price for Korvaloli 25,0, taking into account, that it is in the given list?</p> <p>A * 35 %-trading imposing on the cost of producer</p> <p>B 35 %-trading imposing on the custom price</p> <p>C 35 %-trading imposing on the cost of mediator</p> <p>D 40 %-trading imposing on the wholesale price</p> <p>E Setting of the one retail suggested price</p>
305.	<p>Indicate what level of management in Ukraine controls prices on medicines</p>

	<p>and wares of medical purpose</p> <p><b>A</b> Regional level</p> <p><b>B</b> National level</p> <p><b>C*</b> Nation and regional levels</p> <p><b>D</b> Local level and level of enterprise</p> <p><b>E</b> Level of enterprise</p>
306.	<p>Cancer medicine was received. What type of price the suggested medicine retail price is belong to?</p> <p><b>A*</b>Regulative price</p> <p><b>B</b> Free price</p> <p><b>C</b> Fixed price</p> <p><b>D</b> Agreed price</p> <p><b>E</b> Indicative price</p>
307.	<p>What forms of price government control are used in Ukraine?</p> <p><b>A*</b> Setting of maximum level of wholesale-retail auction raises</p> <p><b>B</b> Setting of the differentiated scale of auction mark-ups</p> <p><b>C</b> Application of coupon prices</p> <p><b>D</b> Setting of prices by the negotiations of the authorized organs and producers</p> <p><b>E</b> Declaration of wholesale prices of producers</p>
308.	<p>Principle: than higher wholesale price of the medicines, sold by pharmacy, then less percent in price is made by the auction raise, is used in such method of government control of prices.</p> <p><b>A*</b> Setting of the differentiated scale of auction raises</p> <p><b>B</b> Setting of supporting prices</p> <p><b>C</b> Setting of scope levels of profitability</p> <p><b>D</b> „Freezing” of prices on medications</p> <p><b>E</b> Setting of scope standards of prices</p>

309.	<p>The fixed prices are in the classification of prices on:</p> <p><b>A</b> On the level of firmness during the set time</p> <p><b>B</b> To the spheres of commodity service</p> <p><b>C</b> To the method of reflection in the cost of costs on transporting, customs clearance, insurance</p> <p><b>D*</b> Degrees of freedom from the government control</p> <p><b>E</b> On the method of receipt of information about the standard of prices</p>
310.	<p>Vacation cost of enterprise of wholesale by medications consists of:</p> <p><b>A*</b> Costs of realization of producer and auction impositions of enterprise of wholesale</p> <p><b>B</b> Cost of raw material and materials, other material expenditures and labor expenditures</p> <p><b>C</b> From the complete prime price, income and taxes, paid by the pharmaceutical enterprise</p> <p><b>D</b> Production prime price, nonproduction expenditures, expenditures on the scientific researches and pharmaceutical information</p> <p><b>E</b> Cost of incoming ingredients, packing and tariff</p>
311.	<p>According to the applicable legislation of Ukraine, prices for some drugs and medical products are subject to governmental regulation. What is the maximal trade markup established for the drugs that are purchased by public and municipal institutions using budgetary funds?</p> <p><b>A*</b> 10% of manufacturer's wholesale price</p> <p><b>B</b> 15% of manufacturer's wholesale price</p> <p><b>C</b> 30% of manufacturer's wholesale price</p> <p><b>D</b> 35% of manufacturer's wholesale price</p> <p><b>E</b> 25% of manufacturer's wholesale price</p>
312.	<p>A pharmacy received drugs that are included in the National List of Essential Medicines. When supplying these drugs to the public hospitals, pharmacies</p>



	<p>are entitled to mark-up the drug charges at the rate of:</p> <p>A 40%</p> <p>B 50%</p> <p>C *10%</p> <p>D 30%</p> <p>E 20%</p>
313.	<p>When a pharmacy records goods as received, it normally specifies the amount of the markup intended for expenditure coverage and profit gaining. Give the definition for the markup:</p> <p>A The amount of goods sold</p> <p>B Rummage (goods remains) at the end of the month</p> <p>C The difference between the sales price and markup</p> <p>D The difference between the sales price and the customs price</p> <p>E *The difference between the sale price and purchase price of goods</p>
314.	<p>A pharmacy received a formulation for an extemporaneously compounded medication. Specify the document that is used to set the price for such medication:</p> <p>A Cash receipt voucher</p> <p>B Certificate of analysis</p> <p>C Inventory report</p> <p>D Certificate of quality</p> <p>E *Retail price list for drugs</p>

### 13. Tax system and a special features of taxing in pharmacy.

315.	<p>A pharmacy carries out providing of population by for the spot cash. Indicate a size of VAT during retail realization of medicines.</p> <p>A ** 0%</p> <p>B 10%</p> <p>C 15%</p>
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	<p><b>D</b> 20%</p> <p><b>E</b> 30%</p>
316.	<p>The tax system of pharmacies foresees the timely payment of taxes, collections, obligatory payments. Indicate a tax, which is local.</p> <p><b>A*</b> Communal tax</p> <p><b>B</b> Value-added tax</p> <p><b>C</b> Tax from the profit of physical persons</p> <p><b>D</b> Income tax enterprises</p> <p><b>E</b> Property tax</p>
317.	<p>At computation of tax obligations of pharmacy an accountant conducts computation of all types of taxes. Indicate a rate of tax on land for pharmacies</p> <p><b>A*</b> 0%</p> <p><b>B</b> 20%</p> <p><b>C</b> 25%</p> <p><b>D</b> 30%</p> <p><b>E</b> 10%</p>
318.	<p>For providing of maximal turnover (sales) manager plans the purchases and realization of commodities of different registration groups. Indicate group of commodities that have benefits on VAT.</p> <p><b>A</b> Optics</p> <p><b>B</b> Child's food</p> <p><b>C*</b> Medicines</p> <p><b>D</b> Medical Cosmetology</p> <p><b>E</b> Perfume products</p>
319.	<p>At taxation of acting commodity a pharmacy at once reflects a sum of trading imposes, which is intended for coverage of charges and receipt arrived. Give determination of trading imposes.</p> <p><b>A*</b> Difference between the cost of realization and by the cost of acquisition.</p> <p><b>B</b> Difference between the cost of realization and by the auction mark-up.</p>

	<p><b>C</b> Difference between the cost of realization and by the custom price.</p> <p><b>D</b> Sum of the realized commodities.</p> <p><b>E</b> Remain of commodities on the end of month.</p>
320.	<p>In Ukraine <u>natural persons</u> as small business entities are allowed to use the simplified tax system. What limit on the number of employees is established for such enterprises?</p> <p><b>A</b> *No more than 10 persons</p> <p><b>B</b> No more than 20 persons</p> <p><b>C</b> No more than 30 persons</p> <p><b>D</b> No more than 40 persons</p> <p><b>E</b> No more than 50 persons</p>
321.	<p>For the <u>natural persons</u> being small business subjects the simplified tax system is effective. But there is a limit of annual proceeds upon sale. What is the boundary amount of proceeds?</p> <p><b>A</b> *Up to 500 thousand UAH</p> <p><b>B</b> Up to 750 thousand UAH</p> <p><b>C</b> Up to 100 thousand UAH</p> <p><b>D</b> Up to 1 million UAH</p> <p><b>E</b> Up to 5 million UAH</p>
322.	<p>A pharmacy as a <u>legal person</u> being the small enterprise plans to move to a simplified taxation system from 1 January. What is the limitation of the amount of sales revenue for such companies?</p> <p><b>A</b> Up to 750 thousand UAH</p> <p><b>B</b> Up to 500 thousand UAH</p> <p><b>C</b> Up to 250 thousand UAH</p> <p><b>D</b> *Up to 1 million UAH</p> <p><b>E</b> Up to 100 thousand UAH</p>

323.	<p>Simplified tax system implies replacement of several taxes by a single one. What limit on the number of employees is established for the legal persons to implement the simplified tax system?</p> <p><b>A</b> 25 persons  <b>B</b> 10 persons  <b>C</b> *50 persons  <b>D</b> 100 persons  <b>E</b> 75 persons</p>
324.	<p>What system includes a set of legal rules that regulate the amounts, forms, methods and time limits for collecting taxes and tax-like charges that enable the state to perform its 19 functions?</p> <p><b>A</b> *Tax  <b>B</b> Statistic  <b>C</b> Remuneration of labor  <b>D</b> Reporting  <b>E</b> Accounting</p>
325.	<p>Sales of medical cosmetics retailed in pharmacies are taxable at the VAT rate of 20%. Who is charged with it?</p> <p><b>A</b> Wholesale intermediate company firm  <b>B</b> Product manufacturer  <b>C</b> *End consumer  <b>D</b> Pharmacy  <b>E</b> Customs service</p>

#### 14. Economical rates of pharmacy.

326.	<p>Comparative analysis of the performance of two pharmacies showed that the trade stock in terms of days was 20 and 30 days respectively. Which of these indicators is NOT USED for calculating the trade stock?</p> <p>A Sales volume B The rate of trade mark-up C *Wage fund D Turnover C The left-over goods in terms of settlement prices</p>
327.	<p>In pharmacies a financial result from realization of commodity is determined by comparison of profits and charges of current period. Give determination of prime price.</p> <p>A* Difference between the retail cost of the realized commodities and by sum trading imposing of the realized commodities. B Work of volume of realization in the suggested retail prices on the percent of trading imposing parted on 100. C Work of volume of realization in the suggested retail prices on the percent of trading imposing increased on 100. D Difference between the retail cost of the realized commodities and by the cost of the prescribed reception. E Difference between the sum trading imposing and by the retail cost of the realized commodities.</p>

328.	<p>The trading imposes are determined as:</p> <p>A* Difference between the wholesale and retail price</p> <p>B Relation between the suggested and wholesale retail price</p> <p>C Difference between income and costs</p> <p>D Difference between the level of auction impositions and by profitability</p> <p>E Difference between profits and charges</p>
329.	<p>A pharmacy of the prepared medicines successfully functions at the pharmaceutical market. Indicate the economic operation, which reflects a profit of pharmacy.</p> <p>A Extra charge on the payment</p> <p>B Writing off prime price of the realized commodity</p> <p>C Receiving advance from buyer</p> <p>D *Profit of structural subdivision of pharmacy</p> <p>E Payment</p>
330.	<p>Quarterly evaluation of business and financial performance of a pharmacy involves calculating its profitability. For this purpose, the following data is used: turnover - 100 thousands UAH, gross profit - 25 thousands UAH, expenditures - 10 thousand UAH. Calculate the profitability of the pharmacy:</p> <p>A *15%</p> <p>B 10%</p> <p>C 25%</p> <p>D 20%</p> <p>E 22%</p>

331.	<p>Economic analysis of pharmacy activity involves a number of absolute indices. What index is determined by the formula: "income from sales - prime cost of goods":</p> <p>A *Gross profit</p> <p>B Net profit</p> <p>C Amount of costs</p> <p>D Level of costs</p> <p>E Total balance</p>
332.	<p>A pharmacy provides its customers with officinal medicines. Specify the business transaction which is qualified as pharmacy expenses:</p> <p>A Pharmacy proceeds</p> <p>B Proceeds of a structural subdivision</p> <p>C Posting of goods</p> <p>D *Write-off of cost of goods sold</p> <p>E Personal income tax</p>
333.	<p>A pharmacy selling officinal drugs is a successful participant of the pharmaceutical market. Specify the business transaction which is qualified as pharmacy revenue:</p> <p>A Tax charge</p> <p>B Receipt of advance payment made by a customer</p> <p>C Writing-off of the cost of goods sold</p> <p>D *Proceeds of a structural subdivision of a pharmacy</p> <p>E Salary accounting</p>

334.	<p>At the end of current period in pharmacy the analysis of costs is conducted. What expense items are permanent?</p> <p>A Deductions on the social needs</p> <p>B Charges on payment of labor</p> <p>C Transport charges</p> <p>D * Payment of public utilities</p> <p>E Payment of bank %</p>
335.	<p>In pharmacy conduct the analysis of financial-economic activity. How is determine a norm of commodity supplies?</p> <p>A * In days and in sum in the costs of prime price</p> <p>B In days and in sum in the suggested retail prices</p> <p>C In sum and in the suggested retail prices</p> <p>D In % attitude toward the sum of trading imposes</p> <p>E -</p>



## CONTENT

Preface .....	3
1. Organization of work of pharmacy. ....	4
2. Organization of prescription and non-prescription sales of medicines.....	9
3. The organization of work with control drugs.....	19
4. Department of supplies (storage). ....	25
5. Drugs quality control.....	35
6. Accounting of commodities and fixed assets.....	40
7. Accounting of the cash transactions.....	47
8. Organization of Inventory and accounting of its results. ....	53
9. Accounting of labor and payment. ....	57
10. Book-keeping accounting.....	68
11. The main financial statement. ....	77
12. Pricing.....	86
13. Tax system and a special features of taxing in pharmacy.....	89
14. Economical rates of pharmacy. ....	93