

(=#) Topic 2.1-2.2. Information system "accounting". Current balance.

1. SPEED OF INFORMATION TRANSMISSION, THE POSSIBILITY OF QUICK RESPONSE AND DECISION-MAKING ARE CHARACTERISTIC FOR

- a) management accounting;
- b) operational accounting;**
- c) financial accounting;
- d) statistical accounting.

2. FOR THE PROPER ORGANIZATION OF ACCOUNTING, THE MANAGERS OF ORGANIZATIONS HAVE NO RIGHT

- a) not to keep accounting** records in agreement with the federal tax service;
- b) establish an accounting service as a structural unit headed by a chief accountant;
- c) transfer, on a contractual basis, bookkeeping to a centralized accounting department, a specialized organization or a specialist accountant;
- d) keep accounting records personally.

3. OBJECTS OF ACCOUNTING OF AN ECONOMIC SUBJECT ARE NOT

- a) facts of economic life;
- b) personal files** of employees;
- c) sources of financing of its activities;
- d) income, expenses.

4. ACCOUNTING DOCUMENTS RECORDING THE FACT OF COMPLETION OF A BUSINESS OPERATION ARE CALLED

- a) consolidated;
- b) cumulative;
- c) primary;**
- d) internal.

5. THE PRIMARY ACCOUNTING DOCUMENT IS COMPILED

- a) at the end of the reporting period;
- b) at the time of the business transaction or immediately after its completion;**
- c) before drawing up a commodity report;
- d) before drawing up the annual balance sheet.

6. SYSTEM OF INDICATORS CHARACTERIZING THE FINANCIAL AND ECONOMIC ACTIVITIES OF THE ORGANIZATION, THE STATE OF ITS FUNDS AND SOURCES FOR A CERTAIN DATE IN A SINGLE MONETARY VALUE

- a) balance sheet;**
- b) a journal of business transactions;
- c) turnover balance sheet
- d) income statement.

7. THE ELEMENT OF ACCOUNTING, ALLOWING TO COMPARE THE ACTUAL AVAILABILITY OF HOUSEHOLD FUNCTIONS WITH ACCOUNTING DATA, IS CALLED

- a) calculation;
- b) balance sheet item;
- c) double entry;
- d) inventory .**

8. A METHOD FOR CORRECTING ERRONOUS ENTRY ON ACCOUNTING ACCOUNTS, WHICH CONSISTS IN THAT AN INCORRECT ENTRY IS REPEATED WITH RED INK, IS THEREFORE EXCLUDED, THEN THE CORRECT TEXT IS WRITTEN WITH REGULAR INK MI, CALLED

- a) correlation;
- b) proofreading;
- c) balance;
- d) Red line.**

9. MODEL CHART OF ACCOUNTS FOR FINANCIAL AND ECONOMIC ACTIVITIES OF ORGANIZATIONS

- a) by order of the Ministry of Finance;**
- b) Decree of the Government of the Russian Federation;
- c) by order of the Ministry of Health;
- d) by order of the Ministry of Taxes and Duties.

10. THE SET OF ACCOUNTING METHODS SELECTED BY A PHARMACY ORGANIZATION - PRIMARY OBSERVATION, COST MEASUREMENT, CURRENT GROUPING AND FINAL GENERALIZATION OF FACTS OF ECONOMIC ACTIVITY, - IS CALLED

- a) pricing policy;
- b) balance;
- c) commodity policy;
- d) accounting policy.**

11. WHEN CARRYING OUT AN AUDIT IN A PHARMACY, IT IS INSTALLED

- a) reliability of accounting** (financial) statements and compliance of financial and business transactions with regulatory enactments
- b) compliance of the actual availability of inventory items with accounting data;
- c) compliance of the procedure for organizing pharmaceutical activities with the current regulations;
- d) only the number of prescription drugs.

(=#) Topic 2.3. – 2.4 Accounting for fixed assets, intangible assets, inventories and low-value and wearing items

1. PACKAGING THAT IS USED TO STORAGE SIGNIFICANT VOLUMES OF GOODS IS CALLED

- a) multiturn;
- b) returnable;
- c) single turn;
- d) inventory.**

2. OBJECTS OF FIXED ASSETS ARE PROPERTY WHICH

- a) is used during the operating cycle;
- b) purchased for subsequent resale;
- c) is used** in production or for management needs repeatedly, without losing its natural-material form, is capable of bringing economic benefits; its further resale is not expected;
- d) is used in production or for management needs repeatedly, does not have a natural-material form, is capable of bringing economic benefits, its further resale is not expected.

3. FIXED ASSETS ARE NON-CURRENT ASSETS AND THEREFORE CONSIDERED

- a) in the asset balance ;**
- b) in the liabilities side of the balance sheet.

4. WHICH SYNTHETIC ACCOUNT DOES FIXED ASSETS BE ACCOUNTED ON:

- a) Score 50;
- b) Account. 02;

- c) Score 10;
- d) Account 01;**
- e) Score 60.

5. WEAR OF FIXED ASSETS IS

- a) loss of an integral part of the fixed asset;
- b) loss of physical qualities or loss of technical properties;
- c) loss of completeness of the fixed asset as an object;
- d) cost** indicator of loss of physical qualities or loss of technical properties.

6. FIXED ASSETS ARE CARRIED OUT IN THE BALANCE CURRENCY AT COST

- a) original;
- b) residual;**
- c) restorative.

7. AMORTIZATION OF INTANGIBLE ASSETS FROM THE PERFORMANCE RESULTS OF THE ORGANIZATION IN THE REPORTING PERIOD

- a) depend;
- b) do not depend.**

8. EVERYTHING IS A PHARMACY'S EQUIPMENT EXCEPT

- a) goods:**
- b) buildings, structures;
- c) vehicles;
- d) refrigeration equipment;
- e) equipment of the trading floor.

9. USEFUL LIFE OF ITEMS OF ITEMS AND STATIONS

- a) warranty period;
- b) expiration date;
- c) the period during** which fixed assets generate income for the organization.

10. ANALYTICAL ACCOUNTING OF INCOME OF FIXED ASSETS IS KEPT IN THE FORM

- a) the act of acceptance and transfer;**
- b) certificate of arrival;
- c) invoice for internal movement.

11. DEPRECIATION ON FIXED ASSETS IS

- a) the transfer of the cost** of depreciation to the cost of the finished product through distribution costs;
- b) decrease in the cost of fixed assets;
- c) an increase in the value of the asset.

12. SYNTHETIC ACCOUNTING OF GENERALIZED INFORMATION ON THE AVAILABILITY AND MOVEMENT OF FIXED ASSETS IS CARRIED OUT ON THE ACCOUNT

- a) account 02;
- b) account 44;
- c) account 01.**

13. OBJECTS THAT DO NOT HAVE A MATERIAL FORM, DO NOT HAVE PHYSICAL PROPERTIES, BUT PROVIDE THE OPPORTUNITY FOR THE ENTERPRISE TO RECEIVE INCOME FOR A LONG TIME IN BU ARE RELATED TO

- a) goods;
- b) fixed assets;

- c) money;
- d) intangible assets;**
- e) materials.

14. WHAT SYNTHETIC ACCOUNT DOES INTANGIBLE ASSETS BE ACCOUNTED ON?

- a) Account 50;
- b) Account 02;
- c) Account 04;**
- d) Account 01;
- e) Score 60.

15. EVERYTHING EXCEPT

- a) the ability to deliver economic benefits to the organization;
- b) use in the performance of work, provision of services, or for management needs;
- c) **the absence of a material** structure;
- d) use for a long time (more than 12 months);
- e) no further resale is expected.

16. THE FIXED ASSETS OF A PHARMACY ARE

- a) goods;
- b) auxiliary materials;
- c) buildings, structures ;**
- d) container.

17. FIXED ASSETS ARE ACCOUNTERED IN THE BALANCE SHEET:

- a) in the asset section "Non-current assets";**
- b) in the section of the asset "Working capital";
- c) in the liability section "Capital and reserves".

18. DEPRECIATION IS MADE FOR THE PURPOSE

- a) decrease in the value of the fixed asset;
- b) deregistration of fixed assets;
- c) reimbursement** of the cost of a fixed asset and the accumulation of funds for its acquisition, repair or restoration.

19. ACQUISITION OF FIXED ASSETS BY LEASING IS

- a) financial lease of fixed assets;**
- b) receiving fixed assets under an exchange agreement;
- c) gratuitous receipt of the OS object.

20. OBJECTS OF INTANGIBLE ASSETS ARE ACCEPTED BY COST

- a) restorative;
- b) balance sheet;
- c) original .**

21. THE DIFFERENCE BETWEEN THE PURCHASE PRICE OF THE ORGANIZATION AS A PROPERTY COMPLEX AND THE BALANCE VALUE OF ALL ITS ASSETS AND LIABILITIES IS

- a) the market value of the organization;
- b) business reputation of the organization;**
- c) the residual value of the organization.

22. FIXED ASSETS RELATE TO ACCOUNTING OBJECTS:

- a) business transactions;

b) economic means;

c) sources of economic means formation.

23. OPERATIONAL ACCOUNTING OF FIXED ASSETS IS CARRIED OUT IN ALL THE LISTED DOCUMENTS, EXCEPT

a) inventory cards;

b) the act of acceptance and transfer;

c) report on the movement of fixed assets;

d) product report;

e) depreciation calculation cards.

24. THE FASTEST METHOD OF AMORTIZATION INCLUDES:

a) linear;

b) reducing balance method;

c) write-off method in proportion to the volume of products (works).

25. ANALYTICAL ACCOUNTING FOR DISCARDING FIXED ASSETS IS KEPT IN THE FORM:

a) an inventory list of fixed assets;

b) certificate of arrival;

c) deed of cancellation.

26. DEPOSIT ON FIXED ASSETS IS ACCRUED:

a) as needed;

b) by order of the administrator;

c) once a quarter;

d) once a month ;

e) once a year.

27. OBJECTS OF INTANGIBLE ASSETS ARE:

a) objects that are used during the operating cycle;

b) objects that are acquired for subsequent resale;

c) objects that are used in production or for management needs repeatedly, without losing their natural-material form, are capable of bringing economic benefits, their further resale is not expected;

d) objects used for a long period, capable of generating income, do not have a natural-material form.

28. INVENTORIES ARE A CURRENT CAPITAL AND THEREFORE SHOWN ON THE BALANCE SHEET

a) in the asset;

b) in the passive.

29. RETURNABLE (RETURNABLE) PACKAGING IN THE PHARMACY ORGANIZATION IS:

a) to fixed assets;

b) to working capital ;

c) to non-current assets;

d) to intangible assets.

30. INVENTORIES DO NOT INCLUDE

a) goods;

b) cash ;

c) materials;

d) finished product.

31. NOT USED FOR ACCOUNT OF AUXILIARY MATERIALS

a) cash book;

- b) book of registration of received goods;
- c) material inventory card;
- d) commodity report of the materially responsible person;
- e) certificate of standard consumption of auxiliary materials.

32. PHARMACY DOES NOT APPLY TO WORKING ASSETS

- a) goods;
- b) auxiliary materials;**
- c) buildings, structures;
- d) container.

33. WHICH SYNTHETIC ACCOUNT DOES WORKWEAR BE ACCOUNTED ON?

- a) account 41;
- b) account 10;**
- c) account 50;
- d) account 44;
- e) account 01.

34. PACKAGING THAT IS USED TO STORAGE SIGNIFICANT VOLUMES OF GOODS AND IS CONSIDERED DEPENDING ON THE SERVICE LIFE AND COST IN THE COMPOSITION OF FIXED ASSETS OR LOW-VALUE AND WEARING ITEMS, IS CALLED

- a) return;
- b) inventory;**
- c) single turn;
- d) multiturn;
- e) packaging material.

35. RETURNABLE (RETURNABLE) PACKAGING IS ACCOUNTED IN THE PHARMACY IN THE FOLLOWING MEASUREMENTS, EXCEPT

- a) labor;**
- b) monetary;
- c) natural.

36. RETURNABLE (RETURNABLE) PACKAGING APPLIES TO THE PHARMACY ENTERPRISE

- a) to fixed assets;
- b) to working capital;**
- c) to non-current assets;
- d) to intangible assets;
- e) to fast-wearing items.

37. SYNTHETIC ACCOUNTING OF REVERSIBLE (RETURNABLE) PACKAGES IN A PHARMACY ENTERPRISE IS CARRIED OUT ON THE SUB-ACCOUNT "PACKAGING UNDER GOODS AND EMPTY" AS PART OF THE SYNTHETIC ACCOUNT

- a) 41 "goods";**
- b) 10 "materials";
- c) 51 "settlement account";
- d) 01 "fixed assets";
- e) 04 "intangible assets".

38. Inventories are accepted for accounting according to

- a) the actual cost;**
- b) book value.

39. THE ACTUAL COSTS FOR THE ACQUISITION OF MPZ INCLUDED

- a) **the costs of procurement and** delivery of MPZ to the place of their use;
- b) post-warranty repair costs.

40. ACCOUNT 10 IS

- a) **active;**
- b) passive.

41. WORKWEAR IS WRITTEN OUT IN CORRESPONDENCE WITH ACCOUNT:

- a) **44;**
- b) 50;
- c) 02.

(=#) Topic 2.5. Accounting for the receipt of goods in pharmacy organizations.

1. FINISHED PRODUCTS OF OTHER ORGANIZATIONS PURCHASED BY A PHARMACY FOR RETAIL:

- a) **goods;**
- b) raw materials;
- c) materials;
- d) purchased semi-finished products.

2. PHARMACY ORGANIZATIONS CAN PURCHASE MEDICINES FROM

- a) medical equipment stores;
- b) **drug wholesalers and drug manufacturers**
- c) pharmacy organizations;
- d) laboratories.

3. BUSINESS RELATIONS BETWEEN THE SUPPLIER AND THE BUYER (PHARMACY ORGANIZATION) ARE FORMULATED

- a) a letter of credit;
- b) an obligation;
- c) an agreement;
- d) **an agreement.**

4. FINAL ACCEPTANCE OF GOODS "BY THE NUMBER OF ITEMS AND NET WEIGHT" AND QUALITY IN THE PHARMACY ORGANIZATION CANNOT BE CARRIED OUT

- a) financially responsible persons;
- b) leader;
- c) **an accountant;**
- d) a financially responsible person and a representative of the public of the pharmacy organization.

5. IN THE EVENT OF THE ACTUAL AVAILABILITY OF GOODS OR DEVIATION IN QUALITY WITH THE DATA SPECIFIED IN THE ACCOMPANYING DOCUMENTS, IN THE PHARMACY ORGANIZATION SHOULD BE DONE

- a) **an act on the established discrepancy in quantity and quality upon acceptance of inventory items;**
- b) acceptance certificate;
- c) reclamation act;
- d) an act of acceptance of goods received without a supplier's invoice.

6. IF THE SUPPLIER'S DOCUMENTS ARE NOT AVAILABLE AT THE TIME OF GOODS RECEIPT, THE RECEPTION COMMISSION IS AVAILABLE

- a) an act on the established discrepancy in quantity and quality upon acceptance of inventory items;
- b) acceptance certificate;
- c) reclamation act;

d) an act of acceptance of goods received without a supplier's invoice.

7. THE FINAL ACCEPTANCE OF THE GOODS, EXCEPT FOR THE ISSUANCE OF THE ACCEPTANCE STAMP, CANNOT BE CONFIRMED:

a) **the signature of the accountant;**

b) the signature of materially responsible persons in the consignment note;

c) the signature of the head of the organization on the consignment note;

d) the seal of the pharmacy organization in the consignment note.

8. THE FORMULA OF THE BALANCE OF COMMODITIES HAS THE FORM

a) Balance at the beginning of the month + Consumption of goods = Arrival of goods + Balance at the end of the month ;

b) Balance at the beginning of the month - Arrival of goods = Consumption of goods + Balance at the end of the month ;

c) Balance at the beginning of the month + Arrival of goods = Consumption of goods + Balance at the end of the month ;

d) Arrival of goods + Consumption of goods = Balance at the end of the month - Balance at the beginning of the month .

9. PRIMARY RECORDING FOR REDUCTION AND ADDITIONAL PRICE OF GOODS FOR LABORATORY AND PACKAGING WORKS IS CARRIED OUT IN

a) recipe register;

b) a register of laboratory and packaging work;

c) a journal of subject-quantitative accounting;

d) cash book.

10. TURNOVER BY OUTPATIENT PRECIPION, OTC DISSOLUTION AND SMALL RETAIL NETWORK ARE INCLUDED IN THE STRUCTURE

a) other documented expense;

b) supplies;

c) wholesale trade;

d) retail trade .

11. FOR LABORATORY AND PACKAGING WORKS

a) an allowance;

b) markdown;

c) revaluation ;

d) retail price.

12. ACCOUNT OF [IMMUNOGLOBULIN AGAINST TIC-BASED ENCEPHALITIS 1 ML No. 10 IN AMPOULES](#)

a) a register of medicines with a limited expiration date;

b) a register of transactions related to the circulation of NS and HP , [as a result of which the quantity and condition of narcotic drugs and psychotropic substances change](#) ;

c) register of transactions related to the circulation of drugs for medical use;

d) a journal of receipt and consumption of immunobiological preparations.

13. THE PROCEDURE FOR REGISTRATION OF MEDICINES WITH A LIMITED EXPIRY LIFE IN A PHARMACY ORGANIZATION IS ESTABLISHED

a) **the head of the organization;**

b) the licensing authority;

c) an executive authority of a constituent entity of the Russian Federation;

d) Decree of the Government of the Russian Federation.

14. TRADING IN GOODS AND PROVIDING SERVICES TO BUYERS FOR PERSONAL, FAMILY, HOME USE NOT RELATED TO BUSINESS ACTIVITIES IS

- a) pharmaceutical assistance;
- b) wholesale trade;
- c) pharmaceutical marketing;
- d) **retail.**

15. DEVIATIONS IN QUANTITY AND QUALITY WHEN ACCEPTING GOODS AT THE PHARMACY ARE REFLECTED IN

- a) an act of acceptance of goods received without a supplier's invoice;
- b) acceptance act;
- c) a card for recording claims and shortages;
- d) **an act on the established** discrepancy in quantity and quality upon acceptance of the goods.

16. IN A PHARMACY ORGANIZATION, OPERATIONAL RECORDING OF PRICE DISCOUNTS AND ADDITIONAL EVALUATION FOR LABORATORY AND PACKAGING WORKS DURING A MONTH IS CARRIED OUT IN

- a) register of issued invoices;
- b) recipe log book;
- c) turnover sheet;
- d) **a register of laboratory and packaging work.**

17. TURNOVER BY OUTPATIENT PRECIPION, OTC DISSOLUTION AND SMALL RETAIL NETWORK ARE INCLUDED IN THE STRUCTURE

- a) supplies;
- b) **retail sale;**
- c) wholesale;
- d) product coverage.

18. SUPPLIER SELECTION CRITERIA DOES NOT APPLY

- a) organization of supplies and service;
- b) **the supplier's storage system;**
- c) business ethics (courtesy, friendly attitude);
- d) the range and price of the products offered.

19. ACCORDING TO THE CIVIL CODE OF THE RUSSIAN FEDERATION, THE AGREEMENT

- a) retail sale;
- b) **commissions;**
- c) deliveries;
- d) supply of goods for state needs.

20. THE AGREEMENT OF SALE DOES NOT SPEECH

- a) **licensing conditions for carrying out activities;**
- b) price and payment procedure;
- c) the quality of goods, as well as claims for quantity and quality;
- d) the procedure and terms of delivery and acceptance.

21. SUPPLY CONTRACT IS SIGNED

- a) a financially responsible person;
- b) chief accountant;
- c) deputy head;
- d) **the head of the organization, or a person who has a power of attorney for the right to conclude an agreement.**

22. NAME AND QUANTITY OF GOODS IS A SECTION OF THE CONTRACT

- a) order of delivery;
- b) **the subject of the contract;**
- c) the order of acceptance;
- d) determination of the parties.

23. THE QUALITY OF THE GOODS SUPPLIED AS WELL AS THE RESIDUAL EXPIRATION DATES OF THE GOODS ARE DISCLAIMED IN THE CONTRACT SECTION

- a) order of delivery;
- b) the order of acceptance;
- c) **the quality and completeness of the goods;**
- d) the subject matter of the contract.

24. A LETTER OF CLAIM TO THE SUPPLIER OF GOODS WHEN DIFFERENT FAULTS ARE DISCOVERED IN THE PROCESS OF ACCEPTANCE OF GOODS IN A PHARMACY, YOU CAN SEND TO

- a) **the terms determined by the terms of the contract;**
- b) within 20 days for imported or 10 days for domestic;
- c) within 15 days for imported or 7 days for domestic;
- d) within 6 days for imported and 12 days for domestic.

25. PROBLEMS OF SUPPLY ORGANIZATION AT THE ORDER FORMATION STAGE DO NOT APPLY

- a) purchase of unreasonably expensive goods;
- b) buying too many items;
- c) **poor storage conditions;**
- d) purchase of quantities of goods that do not meet the standard of commodity stocks.

26. THE PROCEDURE FOR PURCHASING AND FORMING A REQUEST FOR MEDICINES IN MEDICAL ORGANIZATIONS IS REGULATED

- a) the Civil Code of the Russian Federation;
- b) **Federal Law of 05.04.13. No. 44-FZ "On the contract system in the field of procurement of goods, works, services to meet state and municipal needs";**
- c) by order of the chief physician of a medical organization;
- d) Federal Law of 08.01.98. No. 3-FZ "On Narcotic Drugs and Psychotropic Substances".

27. THE MAIN CRITERIA FOR THE PERFORMANCE OF PURCHASING, ACCORDING TO Federal Law No. 44-FZ ON THE CONTRACT SYSTEM IN THE SPHERE OF PROCUREMENT OF GOODS, WORKS, SERVICES TO SUPPORT STATE AND MUNICIPAL NEEDS IS

- a) the amount of the order for medicines;
- b) business reputation of the supplier;
- c) **the price of the medicinal product;**
- d) the distance of transportation from the supplier to the pharmacy of the medical organization.

28. A SYSTEM OF RELATED ORGANIZATIONS OR INDIVIDUALS CARRYING OUT THE MOVEMENT OF GOODS FROM MANUFACTURER TO CONSUMER IS DEFINED AS

- a) **marketing network;**
- b) a wholesale trade enterprise;
- c) medical organization;
- d) a retail business.

29. A PHARMACEUTICAL SUPPLIER'S WRITTEN OFFER TO PROSPECTIVE BUYERS OF ITS PRODUCTS IS

- a) an agreement;
- b) tender;

- c) a contract;
- d) offer.**

30. TRANSFER OF GOODS FROM A PHARMACY TO A SMALL RETAIL NETWORK IS CARRIED OUT BY

- a) prescriptions;
- b) write-off act;
- c) waybill for the internal movement of materials;
- d) requirement .**

(=#) Topic 2.6. Accounting for the expenditure of goods in pharmacy organizations.

1. WHEN THE GOODS ARE DISPOSED FROM THE PHARMACY TO THE PHARMACY POINT OF THE PHARMACY, THE

- a) a bill of lading;
- b) invoice for the internal movement of goods;**
- c) account;
- d) invoice.

2. THE INCOME PART OF THE COMMERCIAL REPORT OF THE SMALL RETAIL NETWORK IS ISSUED ON THE BASIS

- a) **waybills for the internal** movement of goods, waybills of the supplier;
- b) accounts;
- c) incoming and outgoing invoices;
- d) receipts for incoming cash orders.

3. THE EXPENDITURE PART OF THE COMMODITY REPORT OF A SMALL RETAIL NETWORK IS ISSUED ON THE BASIS

- a) expenditure cash warrants;
- b) accounts;
- c) incoming and outgoing invoices;
- d) receipts** for incoming cash orders.

4. PRIMARY ACCOUNTING OF THE EXPENSE OF GOODS FOR ECONOMIC NEEDS IS KEPT IN

- a) register of issued invoices;
- b) cash book;
- c) inventory book;
- d) a log of the consumption** of medical goods for household needs.

5. AT THE END OF THE REPORTING PERIOD, THE COST OF MEDICINES WITHDRAWN FOR ANALYSIS IS REFLECTED IN

- a) the organization's cash book;
- b) the expenditure** part of the commodity report;
- c) cashier's journal;
- d) prescription journal.

6. PRIMARY RECORDING OF THE EXPENSE OF GOODS FOR THE RENDERING OF FIRST MEDICAL AID IS KEPT IN

- a) a register of pharmaceutical** products used for first aid;
- b) cash book;
- c) inventory book;
- d) prescription journal.

7. THE FORMULA OF THE COMMODITY BALANCE FOR CALCULATION OF THE RESIDUE OF GOODS (IN SUM) AT THE END OF THE REPORTING PERIOD HAS THE FORM

a) Balance at the end of the month = Balance at the beginning of the month + Incoming goods - Outgoing goods

b) Balance at the end of the month = Balance at the beginning of the month - Arrival of goods + Consumption of goods ;

c) Balance at the end of the month = Arrival of goods - Balance at the beginning of the month - Consumption of goods ;

d) Balance at the end of the month = Balance at the beginning of the month + Consumption of goods - Arrival of goods .

8. THE COST OF MEDICINES SEEN FOR ANALYSIS AT THE END OF THE REPORTING PERIOD IS REFLECTED IN

a) the incoming part of the commodity report;

b) the cash book of the organization;

c) cashier's journal;

d) the expenditure part of the commodity report .

9. THE COST OF GOODS THAT HAVE WRONG (WRITTEN OFF) AT THE END OF THE REPORTING PERIOD IS REFLECTED IN

a) the organization's cash book;

b) the expenditure part of the commodity report;

c) cashier's journal;

d) the incoming part of the commodity report.

10. WITHDRAWAL OF MEDICINES FROM THE PHARMACY FOR ANALYSIS RELATES TO

a) wholesale sales;

b) shortages;

c) other documented consumption of goods;

d) small wholesale holiday.

10. THE COST OF REVALUATION OF GOODS FOR LABORATORY AND PACKAGING WORK AT THE END OF THE REPORTING PERIOD IS REFLECTED IN

a) the expenditure part of the commodity report;

b) the cash book of the organization;

c) a journal of accounting for laboratory and packaging work and the incoming part of the commodity report;

d) prescription journal.

12. THE COST OF GOODS WRITTEN OFF FOR THE OPERATIONAL NEEDS OF THE PHARMACY AT THE END OF THE REPORTING PERIOD IS REFLECTED IN

a) a log of the consumption of medical goods for household needs;

b) the incoming part of the commodity report;

c) cash book;

d) the expenditure part of the commodity report.

13. MONTHLY GOODS USED AT THE PHARMACY FOR HOUSEHOLD NEEDS ARE WRITTEN OFF BY

a) descriptions;

b) invoice;

c) an act;

d) registry.

14. EXPENDITURE COMMODITY OPERATIONS IN A PHARMACY ARE

- a) reassessment for laboratory and packaging work;
- b) **sale of goods to the population;**
- c) transfer of proceeds to the bank;
- d) receipt of goods from the supplier.

15. TRADING OF GOODS AND PROVISION OF SERVICES TO BUYERS FOR PERSONAL, FAMILY, HOME USE NOT RELATED TO BUSINESS ACTIVITIES IS CALLED

- a) wholesale trade;
- b) **retail ;**
- c) the main task of the pharmacy;
- d) commodity policy.

16. FOR LABORATORY AND PACKAGING WORKS

- a) **reassessment ;**
- b) markdown;
- c) allowance;
- d) retail price.

17. IN A PHARMACY ORGANIZATION, OPERATIONAL RECORDING OF THE EXPENSE OF GOODS FOR HOUSEHOLD NEEDS DURING THE MONTH IS KEPT IN

- a) cash book
- b) **a journal of** accounting for the consumption of medical goods for household needs;
- c) inventory book;
- d) register of issued invoices.

18. MONTHLY GOODS USED AT THE PHARMACY FOR HOUSEHOLD NEEDS ARE WRITTEN OFF BY

- a) **an act ;**
- b) descriptions;
- c) help;
- d) statements.

19. THE COST OF GOODS WRITTEN OFF FOR THE OPERATIONAL NEEDS OF THE PHARMACY AT THE END OF THE MONTH IS REFLECTED IN

- a) **the expenditure** part of the "commodity report";
- b) inventory book;
- c) prescription journal;
- d) the incoming part of the "commodity report".

20. IN A PHARMACY ORGANIZATION, OPERATIONAL RECORDING OF THE EXPENSE OF GOODS FOR THE RENDERING OF FIRST MEDICAL AID DURING THE MONTH IS KEPT IN

- a) inventory book;
- b) cash book;
- c) **register of medical goods spent on first aid;**
- d) prescription journal.

21. MONTHLY GOODS USED AT THE PHARMACY FOR FIRST AID ARE WRITTEN OUT BY

- a) **help ;**
- b) an act;
- c) descriptions;
- d) statements.

22. AMOUNT WRITTEN OFF IN A PHARMACY FOR FIRST AID ARE ATTRIBUTED TO

- a) commodity losses;

- b) losses;
- c) implementation;
- d) distribution costs .**

23. IN A PHARMACY, COMMODITY LOSSES (NATURAL LOSS, BATTLE, DAMAGE) ARE RELATED TO

- a) shortage;
- b) **other documented** expense;
- c) retail sale;
- d) small wholesale holiday.

24. WRITING OFF OF COMMODITY LOSSES (NATURAL LOSS, COMBAT, DAMAGE, ETC.) IN A PHARMACY IS MADE ON THE BASIS

- a) references;
- b) descriptions;
- c) an act ;**
- d) statements.

25. WITHDRAWAL OF MEDICINES FROM THE PHARMACY FOR ANALYSIS IN THE CONTROL AND ANALYTICAL LABORATORY IS

- a) wholesale sales;
- b) shortages;
- c) other** documented consumption of goods;
- d) retail sale.

26. AMOUNT WRITTEN OFF IN THE PHARMACY FOR HOUSEHOLD NEEDS ARE ATTRIBUTED TO

- a) losses;
- b) distribution costs;**
- c) implementation;
- d) commodity losses.

27. EXPENDITURE OF GOODS FOR HOUSEHOLD NEEDS RELATED TO

- a) other documented** expense;
- b) over-the-counter dispensing;
- c) leave by bank transfer;
- d) prescription.

28. EXPENDITURE OF GOODS FOR THE RENDERING OF FIRST AID IS RELATED TO

- a) shortages;
- b) over-the-counter dispensing;
- c) other** documented expense;
- d) product losses.

29. THE AMOUNT OF RETAIL SALES OF THE PHARMACY IS ACCOUNTED DAILY IN

- a) accounting records;
- b) **cash book** ;
- c) **requirements** ;
- d) advance report.

(=#) Topic 2.8. Accounting for cash flow in a pharmacy. settlement operations.

1. CASH TRANSACTIONS REFLECT MOVEMENT

- a) goods;
- b) cash in the cash desk of the organization;**

- c) fixed assets;
- d) money in the current account.

2. THE LIMIT OF THE RESIDUE OF CASH AT THE CASH DESK IS SET

- a) by the bank in agreement with the head of the pharmacy;
- b) a legal entity;
- c) the head** of the pharmacy;
- d) the tax authority.

3. FOR ACCOUNTING OF THE MOVEMENT OF CASH AT THE CASH DESK OF THE ORGANIZATION, IT IS NECESSARY TO KEEP

- a) a book of accounting for funds received and issued by the cashier;
- b) cashier's journal;
- c) cash book ;**
- d) register of receipt and expenditure cash documents.

4. INCOME AND EXPENDITURE CASH TRANSACTIONS ARE REGISTERED IN

- a) the journal of the cashier-operator;
- b) a register of invoices issued to buyers;
- c) the cash** book of the organization;
- d) a register of movement of goods and revenues for an attached small-scale retail network.

5. DELIVERY OF REVENUE TO THE BANK THROUGH A COLLECTOR IS RELATED TO AN EXPENDITURE CASH TRANSACTION, THE LEGAL BASIS OF WHICH IS

- a) kit documents for collection;**
- b) payroll;
- c) an announcement for a cash contribution;
- d) an application for the issuance of cash.

6. THE REVENUE OF THE SMALL RETAIL NETWORK REFERENCED TO THE CASH DESK OF THE PHARMACY IS REFLECTED IN

- a) the cash book of the pharmacy organization;**
- b) prescription journal;
- c) recipe register;
- d) waybill for the internal movement of goods.

7. THE LIMIT OF THE RESIDUE OF CASH AT THE CASH DESK OF A PHARMACEUTICAL ORGANIZATION IS SET

- a) a bank;
- b) tax authority;
- c) a credit institution;
- d) head of a pharmaceutical** organization.

8. THE AMOUNT OF TURNOVER FROM OTC DISPENSES, DETERMINED ACCORDING TO THE DATA OF THE CASH REGISTER AS REVENUE OF THE DEPARTMENT OF DRUGS DISPENSING WITHOUT PRECIPES, IS FIXED DAILY IN

- a) the incoming part of the "commodity report";
- b) prescription journal;
- c) recipe register;
- d) cash book.**

9. REVENUE OF THE SMALL RETAIL NETWORK IS DAILY RENTED TO THE CASH DESK OF THE PHARMACY, WHICH IS REFLECTED IN

- a) **cash book** ;
- b) prescription journal;
- c) the incoming part of the "commodity report";
- d) the expenditure part of the "commodity report".

10. DELIVERY OF REVENUE TO THE BANK THROUGH A COLLECTOR IS RELATED TO AN EXPENDITURE CASH OPERATION, THE LEGAL BASIS OF WHICH IS

- a) an announcement for a cash contribution;
- b) payroll;
- c) a set of documents for collection;**
- d) an application for the issuance of cash.

11. PAYMENT OF WAGES RELATES TO AN EXPENDITURE CASH OPERATION, THE LEGAL BASIS OF WHICH IS

- a) acceptance receipt;
- b) payroll ;**
- c) an announcement for a cash contribution;
- d) an application for the issuance of cash.

12. ISSUANCE OF MONEY UNDER REPORT TO PHARMACY EMPLOYEES RELATES TO EXPENDITURE CASH OPERATIONS, THE LEGAL BASIS OF WHICH IS

- a) an announcement for a cash contribution;
- b) acceptance receipt";
- c) payroll;
- d) an application for the** issuance of cash.

13. MATERIAL RESPONSIBILITY FOR THE SAFETY OF MONEY IN THE CASH DESK IS IN THE PHARMACY ORGANIZATION

- a) an accountant;
- b) a pharmacist;
- c) cashier;**
- d) head of the organization.

14. WITHDRAWAL OF THE RESIDUES OF MEDICINES THAT ARE ON THE SUBJECT-QUANTITATIVE ACCOUNTING IS CARRIED OUT IN A PHARMACY

- a) at the discretion of the local administration;
- b) quarterly;
- c) at least once a year;
- d) monthly.**

(=#) Topic 2.9. Accounting for labor and wages.

1. THE SALARY OF THE EMPLOYEES OF THE PHARMACY ORGANIZATION RELATES

- a) for losses;
- b) for profit;
- c) for implementation;
- d) distribution costs ;**
- d) lack of valuables.

2. PAYMENT OF WAGES RELATES TO AN EXPENDITURE CASH OPERATION, THE LEGAL BASIS OF WHICH IS:

- a) acceptance receipt;
- b) settlement** and payroll;

- c) an announcement for a cash contribution;
- d) an application for the issuance of cash;
- e) a set of documents for collection.

3. THE MINIMUM Amount of TAX ON INCOME FROM INDIVIDUALS IS FROM ACCRUED SALARY

- a) 10%;
- b) 12%;
- c) 13 %;**
- d) 22%;
- e) 35%.

4. WAGES MUST BE PAYED AT LEAST

- a) once a month
- b) twice a month;**
- c) once a week.

5. WAGES WITH TIME PAYMENT WILL BE CALCULATED

- a) based on the established amount of payment for a unit of work performed;
- b) based **on actual hours worked.**

6. THE AMOUNT OF TEMPORARY INABILITY BENEFIT DEPENDS ON EVERYTHING EXCEPT:

- a) the reasons for the disability;
- b) categories of workers;
- c) duration of insurance experience;
- d) union membership.**

7. ALL CASES OF EXIT AND ABSENCE OF EMPLOYEES ARE REFLECTED IN:

- a) personal card;
- b) time sheet;**
- c) payroll;
- d) a job offer.

8. EMPLOYEE HAS 4 YEARS OF INSURANCE EXPERIENCE. TEMPORARY DISABILITY BENEFITS ARE PAID:

- a) 40% of earnings;
- b) 50% of earnings;
- c) 60% of earnings ;**
- d) 80% of earnings;
- e) 100% earnings.

9. THE TAX PAYER OF INSURANCE CONTRIBUTIONS TO NON-BUDGETARY FUNDS IS:

- a) an employer ;**
- b) an employee.

10. TYPES OF ACCRUATION TO THE WAGE FUND DO NOT APPLY:

- a) social insurance fund;
- b) a pension fund;
- c) health insurance fund;
- d) fee for maintenance of preschool institutions.**

11. SUPPLEMENTS FOR COMPANY OF PROFESSIONS, EXPANSION OF SERVICE AREAS AND INCREASED VOLUME OF PERFORMED WORK FOR EMPLOYEES OF PHARMACY INSTITUTIONS ARE:

- a) 30% of the official salary;**
- b) 50% of the official salary;

c) are established by agreement of the parties.

12. PHARMACY ORGANIZATIONS THAT ARE ON THE GENERAL TAXATION REGIME PAY INSURANCE PREMIUM:

- a) to the social insurance fund of the Russian Federation;
- b) to the social insurance fund of the Russian Federation, the pension fund of the Russian Federation;
- c) to **the social insurance fund of the Russian Federation, the pension fund of the Russian Federation, for compulsory medical insurance of citizens;**
- d) to the social insurance fund of the Russian Federation, the pension fund of the Russian Federation, for compulsory medical insurance of citizens and the state employment fund;
- e) to the social insurance fund of the Russian Federation, the pension fund of the Russian Federation, for compulsory medical insurance of citizens and the state fund for employment of the population, the reserve fund.

13. STATE SOCIAL INSURANCE IS SUBJECT TO:

- a) **all employees** of pharmacies;
- b) workers and employees who are members of a trade union.

14. THE FACTORS INFLUENCED IN THE AMOUNT OF INABILITY BENEFITS:

- a) total work experience;
- b) **insurance** work experience;
- c) work experience in the specialty;
- d) length of service in the position held;
- e) work experience in the certified specialty.

15. INDICATE WHAT THE SALARY SUPPLEMENTS EXIST: 1) FOR HIGH ACHIEVEMENTS; 2) FOR INCREASING THE VOLUME OF PERFORMED WORK; 3) FOR THE INTRODUCTION OF MODERN TECHNOLOGIES, SCIENTIFIC METHODS; 4) FOR THE PERFORMANCE OF OTHER WORK IN THE SPECIALTY WITHIN THE WORKING HOURS OF THE MAIN POST.

- a) true if 2, 3,4;
- b) **true if 1, 2, 3;**
- c) true if 1, 2,4.

(=#) Topic 2.10. Inventory of inventory items.

1. MEASUREMENTS ARE USED TO CARRY OUT QUANTITATIVE ACCOUNTING

- a) money;
- b) **natural;**
- c) absolute;
- d) relative.

2. DISCLAIMER AND VERIFICATION OF THE BOOK AND ACTUAL RESIDUES OF MEDICINES THAT ARE ON THE SUBJECT-QUANTITATIVE ACCOUNTING IS CARRIED OUT IN THE PHARMACY

- a) quarterly;
- b) **monthly;**
- c) at least twice a year;
- d) at least once a year.

3. NATURAL LOSS (WASTE) OF MEDICINES IS ACCRUED FROM

- a) book balance;
- b) **expense;**
- c) the actual balance;
- d) receipts.

4. NATURAL LOSS (WASTE) OF MEDICINES IS ACCRUED FROM THEM

- a) the actual balance;
- b) book balance;
- c) **actual consumption** ;
- d) receipts.

5. ACTIVATION OF COMMODITY LOSSES OCCURRED AS A RESULT OF BATTLE, DAMAGE IS CARRIED OUT

- a) during the inventory;
- b) monthly;
- c) after approval of the acceptance certificate;
- d) **at the time of establishing** the fact of the battle, damage.

6. WRITE-OFF OF GOODS IN CONNECTION WITH NATURAL LOSS IN THE PHARMACY IS CARRIED OUT

- a) monthly;
- b) **during the inventory;**
- c) after approval of the acceptance certificate;
- d) at the time of establishing the fact of natural loss.

7. THE RESULTS OF THE INVENTORY ARE RECORDED IN

- a) an order to conduct an inventory;
- b) balance sheet;
- c) **an act of inventory results;**
- d) an act on damage to inventory items.

(=#) Topic 2.11.-2.12-2.13. Taxation of pharmaceutical organizations.

1. THE AMOUNT OF THE INCOME TAX RATE OF A PHARMACY ORGANIZATION IN THE RUSSIAN FEDERATION

- a) 30%;
- b) 24%;
- at 3%;
- d) **20%.**

2. THE RATE OF INCOME TAX FROM INDIVIDUALS IN THE RUSSIAN FEDERATION

- a) **13%;**
- b) 22%;
- at 12%;
- d) 35%.

3. VALUE ADDED TAX IS

- a) a direct progressive tax;
- b) **indirect regressive tax;**
- c) direct regressive tax;
- d) an indirect proportional tax.

(=#) Topic 2.14-2.15. Derivation of the results of economic and financial activities. Financial statements.

1. PLANNING OF THE ECONOMIC INDICATORS OF THE ECONOMIC ACTIVITIES OF A PHARMACY ORGANIZATION STARTS, AS A RULE, WITH THE CALCULATION

- a) inventory;
- b) selling expenses (distribution costs);
- c) gross profit;

d) trade.

2. THE DIFFERENCE BETWEEN THE COST OF GOODS SOLD IN RETAIL AND WHOLESALER PRICES IS DETERMINED AS

- a) selling expenses (distribution costs);
- b) gross profit;
- c) gross income of trade;**
- d) profit from sales.

3. GROSS INCOME OF TRADE (TRADING OVERLAYS) OF A PHARMACY ORGANIZATION IS

- a) gross profit;
- b) profit from the sale of goods;
- c) the difference between the proceeds from the sale of goods and their wholesale cost;**
- d) the cost of goods sold for the reporting period.

4. PLANNING OF EACH ECONOMIC INDICATOR OF THE PHARMACY'S ACTIVITY IS PRELIED BY THE CALCULATION OF THE PLAN

- a) inventory;
- b) profits;
- c) turnover;**
- d) conditionally variable costs.

5. GROSS INCOME OF TRADING OF A PHARMACY ORGANIZATION IS ECONOMICALLY FAVORABLE

- a) increase**
- b) reduce;
- c) do not change;
- d) index.

6. FORECASTING THE ECONOMIC INDICATORS OF A PHARMACY ORGANIZATION STARTS, AS A RULE, WITH THE CALCULATION OF THE PLAN

- a) gross profit;
- b) costs;
- c) turnover;**
- d) inventory.

7. THE MAIN ECONOMIC INDICATORS OF PHARMACIES ARE

- a) the average number of visitors and the average number of prescriptions per day;
- b) net profit and non-operating expenses;
- c) trade markups and trade discounts;
- d) **the volume of trade** , costs, profit.

8. EXPENSES INCLUDED IN OTHER OPERATING EXPENSES

- a) **court, arbitration** fees;
- b) for the repair of fixed assets;
- c) legal and audit services;
- d) wages.

9. THE CALCULATION OF THE VALUE OF EACH ECONOMIC INDICATOR OF THE ACTIVITY OF THE PHARMACY IS PRELIED BY THE CALCULATION

- a) profit;
- b) turnover;**
- c) inventory;
- d) conditionally fixed costs.