

Lesson No. 17.

Questions for test No. 2 for the 3rd year of the 6th semester

1. List the tasks of cash accounting. Give definitions to the concepts: cash receipt, cash registers, calculations, registration of cash registers. fiscal accumulator, fiscal sign of a document
2. Requirements for a cashier. Requirements for cash registers. The procedure for maintaining a cash book
3. Describe the procedure for accounting for non-cash payments in a pharmacy
4. Remuneration of employees: definition of the concept, difference between the concepts of official salary, minimum wage. Working hours, timesheet
5. Incentive bonuses and increasing coefficients to wages. Social payments
6. Accrual of annual leave. Calculation of temporary disability benefits
7. Types of deductions from wages
8. Standard tax deduction. The object of taxation.
9. Insurance payments calculated from the wage fund
10. Synthetic payroll accounting
11. Inventory as an element of accounting. Types and timing of inventory of inventory items in a pharmacy. The procedure for conducting an inventory
12. Documentation of the inventory of inventory items. Synthetic accounting results inventory
13. Taxes and fees: definition of concepts in accordance with the requirements of the tax code. Objects and elements of taxation
14. Taxpayer Rights. Obligations of taxpayers
15. Rights of tax authorities. Obligations of the tax authorities
16. Classification of taxes and fees
17. Taxation regimes provided for by the tax code
18. Characteristics of value added tax
19. Excises. Corporate property tax. Income tax
20. Special tax regimes. Simplified taxation system: purpose of implementation, transition conditions. Restrictions on the application of the simplified taxation system
21. Tax rates applied under the simplified taxation system
22. Patent taxation system
23. What allows you to evaluate the analysis of the financial and economic activities of the enterprise. The financial condition of the organization, the types of financial stability of the enterprise.
24. Gross income, trade margin, profit from the sale of goods, net profit
25. Expenses of a pharmacy, expenses of an organization in accounting
26. Methods of analysis of financial and economic activities. Information base and sections of the analysis of the financial condition of the organization. Types of financial analysis.
27. Types of financial statements. Forms of accounting documents.
28. List the indicators that characterize the financial stability of the organization. Describe the key indicators of turnover (general capital turnover ratio, working capital turnover ratio).
29. Return on assets, calculation of the profitability ratio
30. Synthetic accounting of financial results and profit use