

## Lesson number 7

### Accounting for the consumption of goods in pharmacy organizations Questions discussed in the lesson:

1. Retail turnover: composition, types of retail turnover
2. Primary accounting for the release of goods
3. Accounting for goods sold to the population
4. Accounting for goods released in the organization
5. Synthetic accounting for the sale of goods and trade overlays, other disposals of goods

According to the National Standard of the Russian Federation GOST R 51303-2013 "Trade. Terms and Definitions" (approved by order of the Federal Agency for Technical Regulation and Metrology of August 28, 2013 N 582-st) (as amended) volume of sales (sales) of goods (services) to the population for personal, family, *home* use called retail sales. The composition of the retail turnover also includes the sale of goods to organizations (hospitals, sanatoriums), through which the joint consumption of goods is carried out. Such sale can be carried out for cash and non-cash payment.

According to the type of customer and the different primary sales records associated with the payment method, pharmacy retail turnover can be divided into:

1. Sales to the public, including
  - Realization of medicines according to doctors' prescriptions (turnover according to outpatient extemporaneous prescriptions and finished dosage forms, free and preferential leave).
  - Sale of pharmacy products without prescriptions (over-the-counter sales).
  - Sale of goods through a small retail network (kiosks, pharmacies).
2. Sale of goods to medical institutions and other organizations (institutional consumers).

**Primary accounting** for the release of goods is carried out at the workplace by pharmaceutical workers by registering it in various registers.

#### Accounting for goods sold to the population

1. To account for the cost of an extemporaneous recipe, the following is used:
  - A prescription journal or receipts for the ordered medicine - in natural and monetary meters.

When taxing extemporaneous prescriptions, it is required to allocate the cost of medicines, purified water, and the tariff for manufacturing. The cost of the tariff for taxation is shown on a separate line.

- The tariff based on the results for the month is taken into account and transferred to the certificate "On revaluation and markdown".
- All these indicators are reflected in the prescription register with the allocation of the quantity and amount of medicines dispensed free of charge and at a 50% discount.
- To summarize data on preferential and free dispensing, a "Consolidated Register of Prescriptions for Preferential Dispensing of Medicinal Products" is compiled.

Another type of production activity is laboratory and packaging work.

They are accounted for:

- in the "Journal of Accounting for Laboratory and Packaging Works" - in natural and monetary meters.
- As a result of rounding prices, when they are taxed, a markdown or revaluation may occur. It is reflected in special columns of this journal. Based on the results for the month of this journal, a "Reference on the revaluation and markdown for laboratory and packaging work,

the implementation of works and services” is compiled. These certificates are reflected in the commodity report of the department.

In parallel, the turnover on extemporaneous outpatient leave is reflected in cash documents as part of the proceeds of the prescription and production department.

2. Accounting for finished medicinal products (prefabricated) dispensed by doctors' prescriptions is carried out only at the cost of:

- on the basis of cash receipts in the “Recipe Accounting Journal” and the summary sheet (magazine) “Retail Turnover Registration”.

- All settlements for the sale of goods to the population are carried out using cash registers (Law of the Russian Federation dated May 22, 2003 No. 54-FZ “On the use of cash registers in cash settlements and (or) settlements using payment cards”). Therefore, the main documents confirming the sale of goods to the population are cash documents.

3. Turnover from over-the-counter dispensing in pharmacies and small retail chains

The sale of over-the-counter medicines, medical devices, medical equipment and parapharmaceutical products in a pharmacy and in a small retail chain (in pharmacy points and pharmacy kiosks from a pharmacy) is taken into account only in a monetary meter and is determined as the amount of revenue according to the cash desk.

When dispensing finished drugs without prescriptions, the primary document is a cash receipt.

The basis for accounting for retail turnover per day is the readings of the Z -report (summation report) of the cash register, where the sales amount is shown in the context of departments.

When transferring money from sales to the cash desk of a pharmacy, an incoming cash order is issued, it serves as the basis for accounting for the sale of OTC goods in a pharmacy and small retail chains (pharmacy; pharmacy kiosk). At the pharmacy, sales should be divided into prescription and non-prescription dispensing

4. Daily from the "Recipe Logbook" - prescription dispensing of extemporaneously manufactured and finished medicinal products and the final data on the sale of non-prescription goods per day are transferred to the summary sheet "Registration of retail turnover":

- Number of extemporaneous recipes
- Amount of turnover from extemporaneous prescriptions
- Amount of turnover on prescriptions for finished medicinal products
- Tariff amount
- The amount of purified water (as part of an extemporaneous formulation)
- The amount of sales per day of OTC goods
- The amount of sales per day for a small retail network (in a/points, turnover is possible on prescription and over-the-counter sales).

According to the final data of the summary sheet "Registration of retail turnovers" for the month, entries are made in the commodity report.

Thus, each component of the sale of goods to the population during the month is reflected:

- In the summary sheet "Registration of retail turnovers",
- The total amount of all registered turnovers is written off in the Commodity report of the materially responsible person (the expenditure part is reflected)

#### **Accounting for goods released to organizations**

The basis for the release of goods to an institutional consumer is a contract of sale, which the pharmacy concludes with him.

The primary documents for the release of goods are:

- requirements (requirement-consignment note), which are issued by a medical and preventive institution. They must be signed by the head and sealed with the round seal of the medical organization.

- According to the terms of payment stipulated in the contract, the pharmacy issues an invoice to the medical organization and a delivery note. An invoice is not issued if the pharmacy is not a payer of value added tax (it is under a special taxation regime).

The account is kept:

- In the "Register of invoices issued to customers" - invoices issued for payment are registered.

- In the "Journal of Accounting for Wholesale Sales and Settlements with Buyers" for accounting for mutual settlements with buyers (a separate page is allocated for each regular buyer - a personal account).

This journal reflects: the date and number of the claim, the amount of payment, the number and date of the payment document and the delivery note. From the total amount, it is necessary to allocate the cost of treated water, the amount of the tariff and the goods. In terms of turnover for the month, this book summarizes the results.

The sale of goods to one-time buyers is reflected in a separate line in the general personal account in chronological order as the goods are released.

- in the "Turnover sheet for personal accounts of buyers". This statement serves to account for mutual settlements with buyers, it reflects the balance of the debt at the beginning of the month: how much the goods were released and the amount actually paid for the goods.

Based on these data, accounts receivable or payable are determined based on the results for the month

- The amount of sales of goods to all organizations is reflected in the expenditure side of the commodity report.

#### **Other expenses are written off in accounting documents**

1. To the distribution costs account, account 44 "Sales costs" at **wholesale prices**

A) consumption of goods for household needs

B) Consumption of goods for first aid

C) Natural loss of goods within the limits of natural loss

D) withdrawal of drugs for analysis

The accounting entry looks like:

#### **Debit of account 44 "Sales expenses"**

**Account credit 41-2 "Goods"** (sub-account "Goods in the retail network")

**Adjustment** of trade overlays - "red reversal" - return of the trade margin previously calculated upon receipt of goods.

The accounting entry looks like:

**Debit of account 42 "Trade margin"**

**Account credit 90 "Sales"**

2. Due to **the profit of the pharmacy, account 99 "Profit and loss"**; passive account, turnover means: Debit turnover - loss; Credit turnover - profit.

A. shortage of goods in excess of the norms of natural loss (in the absence of the fault of the financially responsible person)

B. Markdown on laboratory - packaging magazines

C. Markdown on goods when they are revalued

D. Damage to goods due to natural disasters

E. Damage to goods in the absence of fault of the materially responsible person

F. Expiration of expiration dates in the absence of the fault of the materially responsible person

The accounting entry looks like:

**Debit of account 99 "Profit and loss"**

**Credit of account 41-2 "Goods"** (sub-account "Goods in the retail network")

At the end of the reporting period (decade; month), materially responsible persons in departments, in a small retail network (decade), data on the movement of goods are reflected in the "Commodity Report". The report is drawn up in 2 copies.

Commodity reports of small retail trade are compiled only in retail prices.

In the incoming part of the commodity report, the first line shows the balance of goods at retail and wholesale prices (from the commodity report for the previous month).

In the "Incoming" section, all consignment notes (in chronological order) are reflected, according to which goods were received in the reporting month. The cost of the goods for each document is indicated at the purchase price and at retail prices (it is possible to combine by suppliers with the decoding of the consignment note attached).

In addition, the income reflects the following data:

- on additional assessment according to the certificate (additional assessment for laboratory and packaging work).
- The production of purified water and tariffs are reflected in a separate line.
- The amount of dishes accepted from the population (in a separate line)
- The amount of transfer of other valuables into goods (materials, medicinal plant materials)
- Other commodity transactions that increase the amount of goods from the materially responsible person.

At the end of the section, the total for the receipt and the balance line with the receipt are calculated.

The expenditure part of the commodity report reflects the sale of goods separately:

- to the population (according to the final column of the statement "Implementation of retail turnover"), for free and preferential leave;
- vacation to health care institutions on the basis of the final column of the "Turnover sheet for personal accounts of buyers" Column "total transferred" (if, according to the accounting policy, the goods paid for by the medical institution are recognized as sales).

The sale of services (tariff and water) is included in the amount of sales to the population and institutional consumers.

The expenditure part of the commodity report also reflects the other disposal of goods used for household and other needs of pharmacies, according to the write-off certificates (at the purchase price).

The total of the expenditure part in retail prices is calculated, and the sale at cost is considered a conditional calculation method based on the average cost or the level of gross income.

The balance at the end of the month is calculated using the commodity balance formula:

$$O_2 = O_1 + \Pi - P,$$

Where:

$O_1$  – is the balance at the beginning of the month

$\Pi$  - arrival of goods

$P$  - consumption of goods.

The commodity report is signed by the materially responsible person and, after verification, the chief accountant. One copy is transferred to the accounting department, the other to the materially responsible person.

If the pharmacy is an independent economic entity, the data of the "Commodity Reports", materially responsible persons and primary documents serve as the basis for reflecting on the accounting accounts and drawing up the balance sheet of the pharmacy organization.

## **Synthetic accounting for the sale of goods and trade overlays, other disposals of goods**

The sale of goods in accounting is reflected:

**1.** On the active-passive **account 90 "Sales"** and the active account **41 "Goods"**

**Debit of account 90 "Sales"**

**Account credit 41 "Goods"**

Characteristics of **the active-passive** account 90 "Sales".

The account is intermediate, resultant, two-valued, since the peculiarity of the account is the reflection of the debit and credit of the same volume of sales in different estimates:

- by debit in the amount of the wholesale (purchase) cost,
- on a loan in the amount of proceeds at retail (sales) prices.

This feature allows you to use account 90 "Sales" to calculate the financial result of the organization's economic activities, as the difference between turnovers:

- Excess debit turnover means loss
- Excess loan turnover - profit

**2.** Account **90 "Sales "** has no balance, because. monthly closes in correspondence with account **99 "Profit and loss "**:

- Posting on profit **Debit of account 90 - Credit of account 99 (profit is reflected).**

- Loss posting **Debit of account 99 (loss is reflected) - Credit of account 90.**

**3.** Trade overlays in accounting are reflected in account **42 "Trade margin", the account is passive.**

The calculated amount of trade overlays on goods sold are reversed (from Italian turn, return) - as a previously calculated trade margin:

on the credit of account 42 "Trade margin" and on the debit of account 90 "Sales".

- The accounting entry looks like:

**Debit of account 90 "Sales"**

**Account credit 42 "Trade margin"**

**Test items on topic 7 (Choose one (or more) correct answers)**

01. AT A PHARMACY ENTERPRISE, OPERATIONAL RECORDING OF GOODS CONSUMPTION FOR HOUSEHOLD NEEDS DURING A MONTH IS CARRIED OUT IN

- 1) cash book
- 2) inventory book
- 3) prescription journal
- 4) register of issued invoices
- 5) a journal of accounting for the consumption of medical goods for household needs

02. MONTHLY GOODS USED FOR HOUSEHOLD NEEDS IN THE PHARMACY ARE WRITTEN OUT BY

- 1) act
- 2) inventory
- 3) help
- 4) registry
- 5) statements

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

- 1) cash book
- 2) prescription journal
- 3) recipe accounting journal
- 4) the incoming part of the "commodity report"
- 5) the expenditure part of the "commodity report"

04. AMOUNT WRITTEN OFF AT THE PHARMACY FOR HOUSEHOLD NEEDS ARE RELATED TO

- 1) losses
- 2) profit
- 3) implementation
- 4) commodity losses
- 5) distribution costs

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

- 1) cash book
- 2) inventory book
- 3) prescription journal
- 4) register of issued invoices
- 5) register of medical goods spent on first aid and household needs

06. MONTHLY GOODS USED FOR FIRST AID IN THE PHARMACY ARE WRITTEN BY

- 1) act
- 2) inventory
- 3) help
- 4) registry
- 5) statements

07. THE COST OF GOODS WRITTEN OFF FOR THE FIRST AID OF THE PHARMACY AT THE END OF THE MONTH IS REFLECTED IN

- 1) cash book
- 2) inventory book
- 3) prescription journal
- 4) the expenditure part of the "commodity report"
- 5) the incoming part of the "commodity report"

08. AMOUNT WRITTEN OFF AT A PHARMACY FOR FIRST AID ARE RELATED TO

- 1) losses
- 2) profit
- 3) implementation
- 4) commodity losses
- 5) distribution costs

09. IN A PHARMACY, COMMODITY LOSSES (SHORT REVEALED DURING INVENTORY) ARE

- 1) shortages
- 2) wholesale
- 3) small retail holiday
- 4) small wholesale vacation
- 5) other documented consumption of goods

10. AT THE PHARMACY ENTERPRISE, OPERATIONAL ACCOUNTS FOR LABORATORY AND PACKAGING WORK DURING A MONTH ARE CARRIED OUT IN

- 1) cash book
- 2) a journal of accounting for laboratory and packaging work
- 3) inventory book
- 4) register of issued invoices
- 5) inventory book

11. WRITING OFF OF COMMODITY LOSSES (DAMAGE, DAMAGE) IN A PHARMACY IS MADE ON THE BASIS

- 1) act
- 2) inventory
- 3) references
- 4) registry
- 5) statements

12. COST OF COMMODITY LOSSES (NATURAL LOSS, DAMAGE, DAMAGE) IN A PHARMACY AT THE END OF THE MONTH IS REFLECTED IN

- 1) cash book
- 2) inventory book
- 3) prescription journal
- 4) the expenditure part of the "commodity report"
- 5) the incoming part of the "commodity report"

13. AMOUNT OF COMMODITY LOSSES (DAMAGE, DAMAGE, EXPIRY OF THE EXPIRATION DATE OF MEDICINES) WRITTEN OFF AT THE PHARMACY, IN THE ABSENCE OF FAULT, MAYBE RELATED TO

- a) non-operating expenses
- b) implementation
- c) commodity losses

d) distribution costs

14. DRAFTING AN ACT FOR COMMODITY LOSSES CAUSED BY BATTLE, DAMAGE, IS CARRIED OUT ON TIME

- 1) monthly
- 2) 1 time per quarter
- 3) after the approval of the act
- 4) at the time of establishing the fact of the battle, damage.

15. WRITE-OFF OF GOODS IN CONNECTION WITH BATTLE, DAMAGE, NATURAL LOSS IN THE PHARMACY IS CARRIED OUT

- 1) monthly
- 2) 1 time per quarter
- 3) after the approval of the act
- 4) during inventory
- 5) at the time of establishing the fact of the battle, damage

16. IN A PHARMACY, WITHDRAWAL OF DRUGS FOR ANALYSIS IN THE CONTROL AND ANALYTICAL LABORATORY IS

- 1) shortages
- 2) wholesale
- 3) small retail leave
- 4) small wholesale vacation
- 5) other documented consumption of goods

17. WRITE-OFF OF THE COST OF DRUGS FOR ANALYSIS TO THE CONTROL AND ANALYTICAL LABORATORY IN THE PHARMACY IS MADE ON THE BASIS

- 1) act
- 2) inventory
- 3) help
- 4) registry
- 5) statements

18. THE COST OF MEDICINES WITHDRAWN FOR ANALYSIS IN THE CONTROL AND ANALYTICAL LABORATORY IN THE PHARMACY AT THE END OF THE MONTH IS REFLECTED IN

- 1) cash book
- 2) inventory book
- 3) prescription journal
- 4) the expenditure part of the "commodity report"
- 5) the incoming part of the "commodity report"

19. THE COST OF MEDICINES WITHDRAWN FOR ANALYSIS IN THE CONTROL AND ANALYTICAL LABORATORY WRITED OFF AT THE PHARMACY

- 1) losses
- 2) profit
- 3) implementation
- 4) commodity losses
- 5) distribution costs

20. THE ACT FOR WITHDRAWAL OF MEDICINES FOR ANALYSIS IN THE CONTROL AND ANALYTICAL LABORATORY IS COMPILED



- 1) monthly
- 2) 1 time per quarter
- 3) at the end of the year
- 4) during inventory
- 5) as the drugs are withdrawn to the CONTROL AND ANALYTICAL LABORATORY

21. IN A PHARMACY, AS A RESULT OF LABORATORY AND PACKAGING WORKS,

- 1) profit
- 2) revaluation-markdown
- 3) revaluation
- 4) natural decline

22. MONTHLY ADJUSTMENTS AND PRICES FOR LABORATORY AND PACKAGING WORK ARE REFLECTED IN

- 1) act
- 2) inventory
- 3) help
- 4) register
- 5) statements

23. THE COST OF THE PRICE FOR LABORATORY AND PACKAGING WORKS AT THE END OF THE MONTH IS REFLECTED IN

- 1) cash book
- 2) inventory book
- 3) prescription journal
- 4) the expenditure part of the "commodity report"
- 5) the incoming part of the "commodity report"

24. DISCOUNT FOR LABORATORY AND PACKAGING WORKS IN A PHARMACY APPLY TO

- 1) shortages
- 2) wholesale
- 3) small retail leave
- 4) small wholesale vacation
- 5) other documented consumption of goods

25. REVALUATION OF GOODS IN THE WAY OF REDUCING THE COST IS RELATED IN THE PHARMACY TO

- 1) shortages
- 2) wholesale
- 3) small retail leave
- 4) small wholesale vacation
- 5) other documented consumption of goods

26. REDUCTION FOR LABORATORY AND PACKAGING WORKS IN A PHARMACY ACCORDING TO BU

- 1) losses
- 2) profit
- 3) implementation
- 4) commodity losses
- 5) distribution costs