

**Uef 7 sem. lesson 12.**  
**economics of a pharmacy organization**  
**Control work 2.**

**Questions for preparation.**

- 1. Trade turnover. Definition. Qualitative and quantitative characteristics of the sale of goods**
- 2. The structure of the volume of sales of medicines. Factors affecting the value of turnover**
- 3. Planning the turnover (volume of sales) of pharmacy products**
- 4. Pharmacy income. The gross income of the pharmacy. Factors affecting the size of the pharmacy's income**
- 5. Measuring the amount of pharmacy income. Revenue management. 6. Income planning. Planning stages. Methods of planning income from the sale of goods**
- 7. The concept of circulation costs. Classification of circulation costs.**
- 8. Costs are constant and variable. Gross costs**
- 9. Measurement of circulation costs: in total and by level (%)**
- 10. Articles of circulation costs**
- 11. Forecasting the costs of circulation**
- 12. . Pharmacy profit. Definition. Profit functions. Types of profit:**
- 13. Factors affecting the amount of profit. Profit measurement. Profitability.**
- 14. Methods of profit and profitability planning**
- 15. Use and distribution of profits**

**Tasks:****1. Plan profit and profitability if:**

- the planned turnover is set at 6250 thousand rubles,
- trade overlays are planned in the amount of 21% of the turnover,
- expenses -1750 thousand rubles.

Trade overlays are the pharmacy's only source of income.

**2. Determine the profitability of pharmacy sales for the 1st and 2nd quarters, compare and establish the reasons for the change in this indicator.**

Indicator	Actual data in thousands of rubles.	
	1 sq.	2 sq.
Turnover in retail prices	3660	3870
Turnover in wholesale prices	2820	2949
Implemented trade overlays	840	921
Handling costs	620	700
Profit from the sale of goods	220	221

**3. Determine the amount of the pharmacy's balance sheet profit and calculate profitability according to the following reporting indicators:**

- Actual turnover of 3460 thousand rubles;
- income (Realized trade overlays) of 968 thousand rubles.
- Circulation costs 750 thousand rubles;
- Non-operating income from renting out pharmacy premises 4.0 thousand rubles.,
- Non-operating expenses (fine paid by the pharmacy) 5.5 thousand rubles.

**4. Plan the gross income from the sale of goods (trade overlays) in the amount and by level, to obtain a profitability of 4%, if:**

- the planned turnover was established in the 1st quarter of 8650 thousand rubles., Trade overlays are the pharmacy's only source of income

- expenses (Circulation costs)- 1255 thousand rubles.

**5. Plan the amount of gross income from sales of goods (income - trade overlays amount to 23%) in the amount if: the planned turnover is established in the 3rd quarter of 6200 thousand rubles, Trade overlays are the only source of income of the pharmacy.**

**6. Calculate the forecast of the pharmacy's turnover for the next year, taking into account that:**

- in the current year, the fulfillment amounted to 8565.2 thousand rubles.
- the growth rate compared to last year is 2.3%
- prices are expected to increase by 3.5% (price index 1.035)

**7. The turnover plan for the next year is 6,600 thousand rubles.**

**In the past year, the following part of the annual turnover was carried out in each quarter**

**1st quarter (27.1%) 2nd quarter (23.5%) 3rd quarter (20.2%) 4th quarter (29.2%)**

**Plan the pharmacy's retail turnover for each quarter of next year.**

**8. To plan the costs of the pharmacy of ready-made forms for the next year, determine the costs of renting premises, storing goods, if in the current year they amounted to:**

- rent of premises 800 thousand rubles.
- the cost of storing goods 3,5 thousand rubles
- the turnover of the pharmacy was 8800 thousand rubles.

**Next year, the rental price in accordance with the concluded contract will increase by 15%, the turnover is planned to be 9750 thousand rubles.**

**9. Plan the amount of pharmacy circulation costs for the next year, knowing the planned turnover - 6800 thousand rubles. and the dynamics of changes in the level of costs for the quarters of the current year, (determine the average deviation and apply it to the level of the 4th quarter of the current year): 1 sq. – 23% 2 sq. - 21.5% 3 sq. - 19% 4 sq. – 20%**

**10. Plan the amount of costs for the import of pharmacy assortment goods to the pharmacy, provided that in the current year they amounted to 20 thousand rubles with a turnover of 5000 thousand rubles, next year a turnover of 5400 thousand rubles is planned, and provided that the level of costs for this item remains as in the current year.**

**11. Plan the pharmacy's representative expenses and determine their level for the next year, provided that :**

- the projected wage fund is 400 thousand rubles. (the standard of representative expenses is set at 4% of )
- the planned turnover is 6540 thousand rubles.

**12. Plan the total amount of costs for the planned turnover of 13,000 thousand rubles, provided that:**

- in the current year, with a turnover of 12450 thousand rubles
- conditionally fixed costs amounted to 950 thousand rubles.,
- conditionally variable 650 thousand rubles (their level will not change for the planned year)

**13. Plan the amount of expenses for the rental of premises and determine the level of costs under this item, provided that in the current year:**

- the cost level for this item was 4 %
- with a turnover of 10 450,0 thousand rubles.

**It is expected to increase the rental of premises by 5%, with a planned turnover of 11700 thousand rubles.**

**14. Plan the amount of gross income from sales of goods (level of income - trade overlays amount to 22.5%) in the amount if: the planned turnover is set in the 1st quarter of 5280 thousand rubles, Trade overlays are the only source of income of the pharmacy.**

**15. Calculate the level of income from the sale of goods if the turnover in retail prices is 1,680 thousand rubles. In purchase prices, this sales volume is 1,260 thousand rubles.**

**Department of Pharmacy Management and Economics.**

**UEF 7 sem. Lesson 12**

**Control work No.2**

**Test tasks**

**1. The relationship of the sections of the turnover of goods is expressed by the formula:**

- a)  $S_{beg} + R = P + S_{end}$                       b)  $S_{beg} - R = P + S_{end}$   
 c)  $S_{beg} - R = P - S_{end}$                       d)  $S_{beg} + R = P - S_{end}$

**2. Quantitative factors affecting the turnover of a pharmacy organization: 1) inventory; 2) receipt of goods; 3) intensity of demand; 4) commodity nomenclature; 5) method of sales**

- a) true 1, 2, 3                      b) true 1, 3, 5                      c) true 1, 2, 4

**3. Qualitative factors affecting the turnover of a pharmacy organization: 1) inventory; 2) receipt of goods; 3) intensity of demand; 4) commodity nomenclature; 5) method of sales**

- a) true 3.4                      b) true 1, 3.4, 5                      c) true 3.5                      d) true 1,2,3,5

**4. Inside the brand information used to analyze and predict the volume of sales of pharmacy assortment products all except: 1) accounting statements; 2) non-accounting materials; 3) operational reporting; 4) statistical reporting**

- a) true 1, 2, 3                      b) true 1, 3, 4                      c) true 2, 3, 4

**5. The main economic indicators that determine the results of the pharmacy's economic activity include**

- a) the average number of visitors and the average number of prescriptions per day;  
 b) gross income and non-operating expenses;  
 c) trade surcharges and trade discounts;  
 d) profit and profitability.

**6. The net profit of a pharmacy is understood as**

- a) the difference between the cost of goods sold in retail and wholesale prices;
- b) gross profit, net of taxes;
- c) gross income from the sale of a unit of production;
- d) the cost of surplus medicines.

**7. The profit from the sale of goods can be determined by the difference**

- a) turnover in retail and wholesale prices;
- b) turnover and the amount of selling expenses (gross circulation costs);
- c) the gross income of trade and the amount of selling expenses (gross circulation costs);
- d) turnover and the amount of gross income of trade.

**8. The activity of a pharmacy organization for the sale of goods is profitable if**

- a) the average percentage of realized trade overlays is more than 30%;
- b) the gross income of trade is equal to the amount of selling expenses (gross circulation costs);
- c) the amount of selling expenses (gross circulation costs) exceeds the gross income of trade;
- d) the gross income of trade exceeds the costs of sale (gross costs of circulation).

**9. The sum of conditionally variable costs of circulation with an increase in turnover:**

- a) Remains constant;
- b) Increases
- c) Decreases

**10. The level of conditionally fixed costs of circulation with an increase in turnover:**

- a) Decreases;
- b) Increases;
- c) Remains constant.

**11. The salary of pharmacy employees is part of**

- a) sales;
- b) losses;
- c) profits;
- d) costs of sale (costs of circulation).

### 12. Conditionally variable pharmacy expenses

- a) for electricity;
- b) for the storage of goods;
- c) for the protection of pharmacies;
- d) depreciation charges.

### 13. When predicting conditionally retail turnover, the inflation process, using the price index, should be taken into account:

- a) it is necessary
- b) not necessary
- c) it is desirable

### 14. In the economic analysis of trade turnover indicators, the values expressing the sizes in natural, cost, labor meters are called:

- a) incremental,
- b) relative
- c) absolute
- d) average

### 15. In the economic analysis of trade turnover indicators, the values that give a measure of their ratio in numerical or percentage terms are called:

- a) incremental,
- b) relative
- c) absolute
- d) average

### 16. When predicting conditionally retail turnover, the inflation process, using the price index, should be taken into account:

- a) necessary
- b) not necessary
- c) desirable

### 17. In the economic analysis of trade turnover indicators, the values expressing the sizes in natural, cost, labor meters are called:

- a) incremental,
- b) relative
- c) absolute
- d) average

### 18. In the economic analysis of trade turnover indicators, the values that give a measure of their ratio in numerical or percentage terms are called:

- a) incremental,
- b) relative
- c) absolute
- d) average

**19. When planning the turnover by building dynamic series, the following indicators can be used:**

- a) momentary (at a certain point in time)      b) periodic (at a certain point in time)

**20. An economic indicator that determines the level of profit from the sale of goods for each ruble of turnover is**

- a) the level of selling costs (circulation costs);      c) profitability from sales;  
b) the level of gross income of trade (trade overlays);      d) turnover.

**21. The volume of sales (the value of turnover) depends on**

- a) rent;      b) the rate of natural profit;  
c) profit;      d) the amount of conditionally fixed expenses.

**22. The relationship of the sections of the turnover of goods is expressed by the formula:**

- a)  $S_{beg} + R = P + S_{end}$       b)  $S_{beg} - R = P + S_{end}$   
c)  $S_{beg} - R = P - S_{end}$       d)  $S_{beg} + R = P - S_{end}$

**23. The net profit of a pharmacy is understood as**

- a) gross income from the sale of a unit of production;  
b) the difference between the cost of sold medicines and medical devices in retail prices and purchase prices;  
c) gross profit net of taxes, excise taxes and financial costs;  
d) the cost of surplus medicines.

**24. A pharmacy organization has losses from sales if**

- a) the costs of circulation exceed the income from sales;  
b) realized trade surcharges exceed the costs of circulation;



- c) the proceeds from the sale are equal to the costs of circulation;
- d) the average percentage of realized trade overlays is less than 20%.

**25. Fixed costs include:**

- a) Costs, the amount of which does not depend on the volume of products/services provided;
- b) Costs, the amount of which depends on the volume of products/services provided.

**26. The amount of conditionally fixed costs of circulation with an increase in turnover:**

- a) Decreases;
- b) Increases;
- c) Remains constant.

**27. Uroven conditionally-peremenn transgendorzhek conversions with increased load capacity:**

- (a) remain constant;
- (increase
- (c) increase

**28. Market rate Apostille (print circulation) cosmopolitanism in cosmopolitanism**

- a) Index;
- b) do not change;
- c) increase;
- d) decrease.

**29. conditionally variable costs of a pharmacy organization include**

- a) depreciation charges;
- b) electricity costs;
- c) pharmacy security costs;
- d) the cost of storing goods

**30. Extravehicular indicator, determining the uveniye raschodov of cjdr.**

- a) trgovaya margin;
- b) uvenjek circulation;
- c) uvenov Torgov paragliding;
- d) loading capacity.

**Reply to test urgencies**

1-a	6- b	11- d	16-a	21-c	26- c
2- c	7-c	12- b	17- c	22- b	27-a
3-c	8- d	13-a	18- b	23-c	28- c
4- b	9- b	14-c	19- b	24- a	29-a
5- d	0-a	15- b	20- c	25-a	30- c

## Answers to test tasks

1 – a	6 - b	11 - d	16 - a	21 - c	26 - c
2 – c	7 - c	12 - b	17 - c	22 – b	27 - a
3 – c	8 - d	13 - a	18 – b	23 - c	28 - c
4 - b	9 - b	14 - c	19 - b	24 - a	29 - a
5 - d	10 - a	15 - b	20 - c	25 - a	30 - c