

1. 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?

- a. Expedition division
- b. Stores division
- c. Operations division
- d. Reception division**
- e. Configuration division

2. In order to fill a burette a pharmacist prepared 2 l of 10% benzoate solution. This operation should be recorded in the following register:

- a. Commodity report
- b. Packaging
- c. Laboratory**
- d. Prescription
- e. Spot (cash)

3. A pharmacy supplies the population with drugs for cash. Specify the VAT on drugs:

- a. 10%
- b. 20%
- c. 30%
- d. 0%**
- e. 15%

4. A pharmacy produces compounded drugs. What kinds of internal control of drugs production are required?

- a. Written, organoleptic, sell control**
- b. Written, qualitative and quantitative analysis
- c. Written and sell control
- d. Written, physics and chemical
- e. Written, interrogatory, sell control

5. Balance is a part of financial accounting of pharmacies. What index is reflected in the assets of the balance sheet?

- a. Wholesale turnover
- b. Retail turnover
- c. Residual value of fixed assets**
- d. Proceeds of a pharmacy
- e. Salary costs

6. 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?

- a. 40 hours
- b. 38 hours
- c. 36 hours**
- d. 30 hours
- e. Irregular working week

7. 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:

- a. Ten working days
- b. Five working days
- c. Third banking day**
- d. One week
- e. Such term isn't established

8. Ukraine has a valid list of drugs whose price is subject to the governmental regulation. What is the

way of retail price formation for Corvalol 25,0 (produced by "Pharmac") providing that this drug is included in the above-mentioned list?

- a. Setting common consumer price
- b. Setting a 35% markup on the manufacturers price**
- c. Setting a 35% markup on the mediators price
- d. Setting a 35% markup on the customs price
- e. Setting a 40% mark up on the wholesale price

9. 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:

- a. 3-5oC**
- b. 7-10oC
- c. 12-15oC
- d. 10oC
- e. 0-2oC

10. A pharmacy manager is writing the monthly "Inventory report". What business transactions should be represented in the expenditure item of the report?

- a. Amortization charged to operation
- b. Extra-evaluation of laboratory-packaging works
- c. Medicinal plant raw material purchasing
- d. Payroll payment

**e. Drugs realization**

11. Therapeutic department of a municipal hospital purchases medical products in a pharmacy. The wares will be dispensed from the stores department on presentation of the following document:

- a. Register of laboratory packing works
- b. Delivery order**
- c. Prescription register
- d. Cash book
- e. Inventory report

12. During inventory of a pharmacy the surplus of inventory holdings was revealed. What actions concerning the surplus should be taken by the inventory comission?

- a. Immediate realization
- b. Writing-off
- c. Confiscation by superior organization
- d. Abolishment

**e. Take on charge**

13. In Ukraine the out-patients are supplied with narcotic and psychotropic drugs only by prescription. Medicoprophylactic institutions receive prescription blanks (Form 3) from the following source:

- a. Citys health department
- b. Typography
- c. Pharmaceutical corporation
- d. Pharmacy storehouse**
- e. Wholesale companies

14. The central district pharmacy functions in a district centre 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?

- a. Pharmaceutical outlet at a hospital
- b. Central district pharmacy
- c. Pharmacies, pharmaceutical outlets and kiosks**
- d. Pharmaceutical kiosk at a market
- e. Pharmaceutical kiosk at a railway station

15. 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:

- a. Has not provided the report on financial results
- b. Has not registered a statute**
- c. Has no stamp
- d. Is located in another administrative area
- e. Has not provided the balance

16. 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?

- a. The amount recorded in constituent documents**
- b. The amount of fund formation sources
- c. The amount of debts of an enterprise
- d. Total assets
- e. The amount of noncurrent assets

17. Accounting of pharmaceutical institutions includes control accounts of nine classes. What accounting units are represented in the accounts of the 4-6 classes?

- a. Incomings and business results
- b. Liability**
- c. Element costs
- d. Pharmacy assets
- e. Material costs

18. At the end of each month a pharmacy manager writes an Inventory report. This document relates to the following type of accounting:

- a. Financial
- b. Accountancy
- c. Intraeconomic**
- d. Statistical
- e. Taxation

19. When filling the "Inventory report", a pharmacy manager represented a number of business transactions in the receipts section of report. Such transactions include:

- a. Total of realized trade mark-up
- b. Total of sale
- c. Markdown on account of laboratory packing works
- d. Purchase of drugs and pharmaceutical merchandise**
- e. Products consumption for business needs

20. A pharmacy received some medicines from the warehouse. What medicine is subject to the stocktaking in the pharmaceutical institutions?

- a. Codeine**
- b. Corvalolum
- c. Butadionum
- d. Analginum
- e. Aminalonum

21. 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?

- a. 90% of average salary
- b. 60% of average salary
- c. 50% of average salary
- d. 100% of average salary**
- e. 80% of average salary

22. A pharmacy functions on the base of collective financial liability. The financial liability agreement may be re-executed in the following case:

- a. Dismissal of one staff member
- b. Dismissal of 10% of staff
- c. Employment of new employees
- d. Dismissal of over 50% of staff**
- e. Dismissal of 5% of staff

23. A pharmacy sells drugs by retail. Omnopon relates to the following group of controlled drugs:

- a. Potent
- b. General sale list
- c. Psychotropic
- d. Toxic
- e. Narcotic**

24. At the end of each month accountant of a pharmacy calculates amount of realized price markup. Which index is not used for such calculation?

- a. Total sales proceeds
- b. Total of cash in vault**
- c. In-stock balance at the beginning of month in retail prices
- d. Total value of received goods in retail and wholesale prices
- e. In-stock balance at the beginning of month in wholesale prices

25. Financial accountability of pharmacies consists of separate account forms. Which form presents accounts payable for the goods purchased?

- a. Balance sheet, form 1**
- b. Financial performance report, form 2m
- c. Balance assets, form 1
- d. Net worth statement, form 3
- e. Financial performance report, form 2

26. In Ukraine natural persons as small business entities are allowed to use the simplified tax system. What limit on the number of employees is established for such enterprises?

- a. No more than 40 persons
- b. No more than 50 persons
- c. No more than 20 persons
- d. No more than 30 persons
- e. No more than 10 persons**

27. For the natural persons 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?

- a. Up to 100 thousand UAH
- b. Up to 750 thousand UAH
- c. Up to 500 thousand UAH**
- d. Up to 1 million UAH
- e. Up to 5 million UAH

28. 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?

- a. 10 persons
- b. 100 persons
- c. 75 persons
- d. 50 persons**
- e. 25 persons

29. A pharmacy as a legal person 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?

- a. Up to 500 thousand UAH

- b. Up to 750 thousand UAH
- c. Up to 100 thousand UAH
- d. Up to 1 million UAH**
- e. Up to 250 thousand UAH

30. Medications in the storing rooms of a medicoprophyllactic institution should be placed on the shelves, in the cases, refrigerators or on the pallets or rickers. Toxic medications should be kept in:

- a. In a wooden case
- b. In a safe
- c. In a locked metal case**
- d. In a refrigerator
- e. In the internal safe partition

31. 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"?

- a. Net profit (sales proceeds)**
- b. Administration expenses
- c. Profits tax
- d. Sales expenses
- e. Cost of goods sold

32. 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:

- a. 12 000 UAH
- b. 10 000 UAH**
- c. 7 500 UAH
- d. 4 000 UAH
- e. 2 500 UAH

33. The total of business transaction records of assets and liabilities in the accounting statement for a certain period is called:

- a. Credit
- b. Balance
- c. Amount of balance
- d. Debit
- e. Turnover**

34. 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:

- a. In a separate room of aseptic department**
- b. In the washing room
- c. In the sales area
- d. In the prescription department
- e. In the assistant room

35. 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:

- a. The order of head of territorial inspection
- b. Managers order**
- c. Head of regional structure
- d. State inspection of drugs quality control
- e. Proprietor of an enterprise

36. 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:

- a. The difference between the sales price and the customs price
- b. The difference between the sales price and markup
- c. The difference between the sale price and purchase price of goods**
- d. The amount of goods sold
- e. Rummage (goods remains) at the end of the month

37. 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:

- a. 70% of price
- b. At no cost**
- c. Full price
- d. 50% of price
- e. 30% of price

38. An accountant is recording business transactions of a pharmacy. Which transaction is to be entered on the credit side of the cash-account?

- a. Money receipt for salaries
- b. Accountable person repayment
- c. Pharmacies revenue
- d. Small retail network revenue
- e. Payroll**

39. 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:

- a. I section of liabilities + IV section of liabilities
- b. I section of assets**
- c. II section of assets + III section of assets
- d. I section of liabilities
- e. IV section of liabilities

40. 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:

- a. Owned and borrowed assets
- b. Non-current and borrowed assets
- c. Circulating and borrowed assets
- d. Circulating assets and non-current assets**
- e. Circulating assets and owned capital

41. Prescriptions for drugs being subject to the stocktaking and supplied on favourable terms or free of charge except for narcotic (psychotropic) drugs and tramadol are written out:

- a. On the pink form
- b. On the form F-1
- c. On the forms F-3 and F-1
- d. In 2 copies of form F-1**
- e. On the form F-3

42. Activity of pharmaceutical institutions is subject to licensing. What is the duration of license for drugs and healthcare products sale?

- a. Three years
- b. Five years**
- c. Two years
- d. One year
- e. Four years

43. 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:

- a. The duplicate isn't issued

**b. Three working days from the date of application receipt**

- c. Two months from the date of application receipt
- d. One month from the date of application receipt
- e. Three months from the date of application receipt

44. 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:

**a. No less than three years**

- b. No less than two years
- c. No less than ten years
- d. No less than five years
- e. No less than one year

45. 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?

- a. 15% of manufacturers wholesale price
- b. 35% of manufacturers wholesale price
- c. 25% of manufacturers wholesale price

**d. 10% of manufacturers wholesale price**

- e. 30% of manufacturers wholesale price

46. A pharmacy sells drugs. What is the rate of value-added tax for drugs sold by a pharmacy?

- a. 10%
- b. 30%
- c. 25%

**d. 0%**

- e. 20%

47. Inventory in a pharmacy revealed a shortage within the range of natural loss. This shortage will be rated as expenses at the following price:

- a. Consumer prices
- b. Quota purchase prices
- c. Negotiated price

**d. Wholesale prices**

- e. Contractual prices

48. 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?

- a. The amount of assistance for the care of patients
- b. The amount of in-kind benefit
- c. The amount of leaf of invalidity
- d. Dividends

**e. The amount of maternity support**

49. 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?

- a. Total assets decreased, while liabilities increased by 3000 UAH
- b. Total assets increase, while liabilities decreased by 3000 UAH
- c. Total assets and liabilities will not change
- d. Total assets and liabilities will increase by 3000 UAH

**e. Total assets and liabilities will decrease by 3000 UAH**

50. 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?

- a. Combustible substances
- b. Volatile substances
- c. Explosion hazardous substances

d. Highly inflammable substances

**e. Explosive substances**

51. 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:

**a. Assets**

b. Liabilities

c. Fourth section of the liabilities balance sheet

d. First section of the liabilities balance sheet

e. Profit and Loss Account

52. 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?

**a. Reception division**

b. Configuration division

c. Operations division

d. Stores division

e. Expedition division

53. In order to fill a burette a pharmacist prepared 2 l of 10% benzoate solution. This operation should be recorded in the following register:

a. Spot (cash)

**b. Laboratory**

c. Commodity report

d. Packaging

e. Prescription

54. A pharmacy supplies the population with drugs for cash. Specify the VAT on drugs:

a. 30%

**b. 0%**

c. 15%

d. 10%

e. 20%

55. A pharmacy produces compounded drugs. What kinds of internal control of drugs production are required?

a. Written and sell control

**b. Written, organoleptic, sell control**

c. Written, qualitative and quantitative analysis

d. Written, interrogatory, sell control

e. Written, physics and chemical

56. 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:

a. Five working days

b. One week

c. Such term isn't established

**d. Third banking day**

e. Ten working days

57. Ukraine has a valid list of drugs whose price is subject to the governmental regulation. What is the way of retail price formation for Corvalol 25,0 (produced by "Pharmac") providing that this drug is included in the above-mentioned list?

a. Setting a 40% mark up on the wholesale price

b. Setting common consumer price



- c. Setting a 35% markup on the customs price
- d. Setting a 35% markup on the mediators price

**e. Setting a 35% markup on the manufacturers price**

58. 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:

- a. 12-15°C
- b. 3-5°C**
- c. 7-10°C
- d. 0-2°C
- e. 10°C

59. A pharmacy manager is writing the monthly "Inventory report". What business transactions should be represented in the expenditure item of the report?

- a. Amortization charged to operation
- b. Extra-evaluation of laboratory-packaging works
- c. Plant raw material purchases
- d. Payroll payment

**e. Drug sales**

60. During inventory of a pharmacy the surplus of inventory holdings was revealed. What actions concerning the surplus should be taken by the inventory comission?

- a. Abolishment
- b. Confiscation by superior organization

**c. Take on charge**

- d. Immediate realization
- e. Writing-off

61. In Ukraine the out-patients are supplied with narcotic and psychotropic drugs only by prescription. Medicoprophylactic institutions receive prescription blanks (Form 3) from the following source:

- a. Typography
- b. Pharmaceutical corporation
- c. Citys health department
- d. Wholesale companies

**e. Pharmacy storehouse**

62. According to the current legislation, pharmacutists 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:

- a. Pension fund
- b. Pharmacy revenues

**c. Pharmacy expenditures**

- d. Environment stimulation fund
- e. Reserve fund

63. Accounting of pharmaceutical institutions includes control accounts of nine classes. What accounting units are represented in the accounts of the 4-6 classes?

**a. Liability**

- b. Element costs
- c. Incomings and business results
- d. Material costs
- e. Pharmacy assets

64. A pharmacy plans to purchase and retail goods of different stock record units. Which group of goods does VAT reduction apply to?

- a. Curative cosmetics
- b. Perfumes
- c. Baby food

d. Optics

**e. Medicaments**

65. At the end of each month a pharmacy manager writes an Inventory report. This document relates to the following type of accounting:

a. Statistical

b. Taxation

c. Accountancy

d. Financial

**e. Intraeconomic**

66. When filling the "Inventory report", a pharmacy manager represented a number of business transactions in the receipts section of report. Such transactions include:

a. Total of sale

b. Markdown on account of laboratory packing works

c. Total of realized trade mark-up

d. Products consumption for business needs

**e. Purchase of drugs and pharmaceutical merchandise**

67. A pharmacy received a batch of medicines from a pharmacy depot. Specify the drug subject to the controlled substance inventory in pharmacies:

a. Analgin

b. Paracetamol

**c. Dicaine**

d. Novocaine

e. Acetylsalicylic acid

68. A pharmacy received some medicines from the warehouse. What medicine is subject to the stocktaking in the pharmaceutical institutions?

a. Analginum

b. Butadionum

c. Aminalonum

d. Corvalolum

**e. Codeine**

69. A licensed state-owned pharmacy obtains and retails narcotic drugs. Which state authority develops and revises the list of the drugs allowed in Ukraine?

a. -

**b. State service on Narcotic Drugs Control of Ukraine**

c. State Pharmacological Centre

d. State Inspectorate for Quality Control of Drugs

e. Public Joint Stock Company "Medicaments of Ukraine"

70. 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?

**a. 100% of average salary**

b. 80% of average salary

c. 50% of average salary

d. 60% of average salary

e. 90% of average salary

71. A pharmacy functions on the base of collective financial liability. The financial liability agreement may be re-executed in the following case:

**a. Dismissal of over 50% of staff**

b. Dismissal of 5% of staff

c. Employment of new employees

d. Dismissal of 10% of staff

e. Dismissal of one staff member

72. A pharmacy sells drugs by retail. Omnopon relates to the following group of controlled drugs:

a. Toxic

b. Psychotropic

c. Narcotic

d. Potent

e. General sale list

73. A pharmacy is engaged in retail sales of drugs. What group of drugs does atropine sulphate relate to?

a. Psychotropic

b. Toxic

c. Over-the-counter

d. Drastic

e. Narcotic

74. At the end of each month accountant of a pharmacy calculates amount of realized price markup. Which index IS NOT USED for such calculation?

a. Total sales proceeds

b. Total of cash in vault

c. In-stock balance at the beginning of month in retail prices

d. Total value of received goods in retail and wholesale prices

e. In-stock balance at the beginning of month in wholesale prices

75. 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?

a. Wage fund

b. Sales volume

c. The left-over goods in terms of settlement prices

d. Turnover

e. The rate of trade mark-up

76. A pharmacy received drugs that are included in the National List of Essential Medicines. When supplying these drugs to the public hospitals, pharmacies are entitled to mark-up the drug charges at the rate of:

a. 10%

b. 40%

c. 20%

d. 30%

e. 50%

77. Sales of medical cosmetics retailed in pharmacies are taxable at the VAT rate of 20%. Who is charged with it?

a. Product manufacturer

b. Pharmacy

c. Customs service

d. End consumer

e. Wholesale intermediary company firm

78. Financial accountability of pharmacies consists of separate account forms. Which form presents accounts payable for the goods purchased?

a. Net worth statement, form 3

b. Balance assets, form 1

c. Financial performance report, form 2

d. Financial performance report, form 2m

e. Balance sheet, form 1

79. For the natural persons 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?

- a. Up to 750 thousand UAH
- b. Up to 1 million UAH
- c. Up to 5 million UAH
- d. Up to 500 thousand UAH**
- e. Up to 100 thousand UAH

80. 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?

- a. 25 persons
- b. 10 persons
- c. 50 persons**
- d. 100 persons
- e. 75 persons

81. A pharmacy as a legal person 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?

- a. Up to 1 million UAH**
- b. Up to 250 thousand UAH
- c. Up to 100 thousand UAH
- d. Up to 750 thousand UAH
- e. Up to 500 thousand UAH

82. Medications in the storing rooms of a medicoprophylactic institution should be placed on the shelves, in the cases, refrigerators or on the pallets or rickers. Toxic medications should be kept in:

- a. In a locked metal case**
- b. In a wooden case
- c. In the internal safe partition
- d. In a refrigerator
- e. In a safe

83. 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"?

- a. Profits tax
- b. Net profit (sales proceeds)**
- c. Administration expenses
- d. Cost of goods sold
- e. Sales expenses

84. The total of business transaction records of assets and liabilities in the accounting statement for a certain period is called:

- a. Balance
- b. Turnover**
- c. Debit
- d. Amount of balance
- e. Credit

85. 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:

- a. In the washing room
- b. In the assistant room
- c. In a separate room of aseptic department**
- d. In the prescription department
- e. In the sales area

86. 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:

- a. State inspection of drugs quality control
- b. Proprietor of an enterprise
- c. The order of head of territorial inspection
- d. Managers order**
- e. Head of regional structure

87. 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?

- a. Consignation note
- b. Invoice
- c. -
- d. Acceptance certificate**
- e. Write-off certificate

88. 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:

- a. Full price
- b. 50% of price
- c. At no cost**
- d. 30% of price
- e. 70% of price

89. According to the Labour Code, compulsory deductions from the salaries of pharmacy employees include:

- a. Excess payments
- b. Alimony
- c. Pension contributions**
- d. Amounts to be withheld under writs of execution
- e. Trade union contributions

90. According to the basic regulations for supply of medical products, pharmacies should be supplied with medicaments having a remaining shelf life of no less than Idots %, and bacterial preparations of no less than Idots %:

- a. 60%, 30%
- b. 60%, 40%**
- c. 50%, 40%
- d. 80%, 60%
- e. 40%, 20%

91. An accountant is recording business transactions of a pharmacy. Which transaction is to be entered on the credit side of the cash-account?

- a. Small retail network revenue
- b. Pharmacies revenue
- c. Payroll**
- d. Money receipt for salaries
- e. Accountable person repayment

92. A pharmacy received a prescription for powders with a too high single dose of phenobarbital not justified by proper documentation. What actions should a pharmacist take?

- a. Supply the maximum single dose, multiplied by the number of powders
- b. Supply 1/3 of the maximum single dose
- c. Put the stamp "invalid" and return the prescription to the patient**
- d. Supply the highest single dose
- e. Supply 1/3 of the maximum single dose, multiplied by the number of powders

93. 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:

- a. Non-current and borrowed assets
- b. Circulating and borrowed assets
- c. Owned and borrowed assets
- d. Circulating assets and owned capital
- e. Circulating assets and non-current assets**

94. Prescriptions for drugs being subject to the stocktaking and supplied on favourable terms or free of charge except for narcotic (psychotropic) drugs and tramadol are written out:

- a. On the form F-3
- b. On the pink form
- c. In 2 copies of form F-1**
- d. On the form F-1
- e. On the forms F-3 and F-1

95. Activity of pharmaceutical institutions is subject to licensing. What is the duration of licence for drugs and healthcare products sale?

- a. Five years**
- b. Two years
- c. Three years
- d. Four years
- e. One year

96. 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:

- a. One month from the date of application receipt
- b. Three months from the date of application receipt
- c. The duplicate isn't issued
- d. Three working days from the date of application receipt**
- e. Two months from the date of application receipt

97. A routine inventory revealed a cash shortage. Who must reimburse the sum of the identified shortage?

- a. Pharmacy director
- b. Department head
- c. Deputy head of Department
- d. Cashier**
- e. Deputy director of pharmacy

98. A pharmacy sells drugs. What is the rate of value-added tax for drugs sold by a pharmacy?

- a. 30%
- b. 25%
- c. 10%
- d. 20%
- e. 0%**

99. Inventory in a pharmacy revealed a shortage within the range of natural loss. This shortage will be rated as expenses at the following price:

- a. Wholesale prices**
- b. Contractual prices
- c. Negotiated price
- d. Quota purchase prices
- e. Consumer prices

100. 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?

- a. The amount of assistance for the care of patients
- b. The amount of in-kind benefit
- c. The amount of leaf of invalidity
- d. Dividends

**e. The amount of maternity support**

101. 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?

- a. Total assets and liabilities will not change
- b. Total assets decreased, while liabilities increased by 3000 UAH
- c. Total assets increase, while liabilities decreased by 3000 UAH
- d. Total assets and liabilities will decrease by 3000 UAH**
- e. Total assets and liabilities will increase by 3000 UAH

102. 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?

**a. Explosive substances**

- b. Highly inflammable substances
- c. Volatile substances
- d. Combustible substances
- e. Explosion hazardous substances

103. 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:

- a. Fourth section of the liabilities balance sheet

**b. Assets**

- c. Liabilities
- d. Profit and Loss Account
- e. First section of the liabilities balance sheet

104. In order to fill a burette a pharmacist prepared 2 l of 10% benzoate solution. This operation should be recorded in the following register:

- a. Packaging
- b. Prescription
- c. Spot (cash)

**d. Laboratory**

- e. Commodity report

105. A pharmacy supplies the population with drugs for cash. Specify the VAT on drugs:

- a. 15%
- b. 10%
- c. 0%**
- d. 20%
- e. 30%

106. Balance is a part of financial accounting of pharmacies. What index is reflected in the assets of the balance sheet?

- a. Proceeds of a pharmacy
- b. Salary costs
- c. Retail turnover
- d. Wholesale turnover

**e. Residual value of fixed assets**

107. 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?

- a. 30 hours
- b. Irregular working week

- c. 38 hours
- d. 40 hours
- e. 36 hours

108. A pharmacist was on a business trip. What is the deadline for submitting a travel expense report?

- a. Four working days after returning from a trip
- b. A week after returning from a trip
- c. There is no deadline
- d. Three working days after returning from a trip
- e. Ten working days after returning from a trip

109. 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:

- a. Such term isn't established
- b. Third banking day
- c. Ten working days
- d. Five working days
- e. One week

110. A pharmacy selling officinal drugs is a successful participant of the pharmaceutical market. Specify the business transaction which is qualified as pharmacy revenue:

- a. Writing-off of the cost of goods sold
- b. Tax charge
- c. Salary accounting
- d. Proceeds of a structural subdivision of a pharmacy
- e. Receipt of advance payment made by a customer

111. A pharmacy provides its customers with officinal medicines. Specify the business transaction which is qualified as pharmacy expenses:

- a. Proceeds of a structural subdivision
- b. Pharmacy proceeds
- c. Write-off of cost of goods sold
- d. Personal income tax
- e. Posting of goods

112. 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:

- a. 3-5°C
- b. 7-10°C
- c. 12-15°C
- d. 10°C
- e. 0-2°C

113. Before accepting the goods by a pharmacy, they should be checked for quantity and quality. If there is no discrepancy, the pharmacy issues a warrant for receipt of goods. This warrant is valid for:

- a. 15 days
- b. 20 days
- c. 3 months
- d. 1 year
- e. 10 days

114. A pharmacy manager is writing the monthly "Inventory report". What business transactions should be represented in the expenditure item of the report?

- a. Herbal raw material purchases
- b. Amortization charged to operation



c. Extra-evaluation of laboratory-packaging works

**d. Drug sales**

e. Payroll payment

115. Therapeutic department of a municipal hospital purchases medical products in a pharmacy. The wares will be dispensed from the stores department on presentation of the following document:

**a. Delivery order**

b. Prescription register

c. Register of laboratory packing works

d. Inventory report

e. Cash book

116. During inventory of a pharmacy the surplus of inventory holdings was revealed. What actions concerning the surplus should be taken by the inventory commission?

a. Writing-off

**b. Take on charge**

c. Abolishment

d. Confiscation by superior organization

e. Immediate realization

117. A pharmacy has a license for selling narcotic drugs. The warrant for the receipt of these drugs from the pharmacy warehouse is valid for:

**a. No longer than 10 calendar days from the date of issue**

b. No longer than 1 calendar days from the date of issue

c. No longer than 5 calendar days from the date of issue

d. No longer than 1 year from the date of issue

e. No longer than 3 months from the date of issue

118. Which of the pharmacy departments is responsible for checking the quantity and quality of received goods, their storage and dispensing to other departments?

a. Compounding and production department

b. Department of over-the-counter drugs

c. Department of curative cosmetics

**d. Inventory department**

e. Department of finished dosage forms

119. In Ukraine the out-patients are supplied with narcotic and psychotropic drugs only by prescription. Medicoprophylactic institutions receive prescription blanks (Form 3) from the following source:

a. Pharmaceutical corporation

**b. Pharmacy storehouse**

c. Wholesale companies

d. City's health department

e. Typography

120. The central district pharmacy functions in a district centre 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?

a. Central district pharmacy

b. Pharmaceutical kiosk at a market

c. Pharmaceutical kiosk at a railway station

**d. Pharmacies, pharmaceutical outlets and kiosks**

e. Pharmaceutical outlet at a hospital

121. 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:

**a. Has not registered a statute**

- b. Has no stamp
- c. Has not provided the report on financial results
- d. Has not provided the balance
- e. Is located in another administrative area

122. 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?

- a. 10 days prior to calculation
- b. 7 days prior to calculation
- c. Six months prior to calculation
- d. 1 year prior to calculation
- e. Three months prior to calculation**

123. 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?

- a. The amount of debts of an enterprise
- b. The amount recorded in constituent documents**
- c. The amount of fund formation sources
- d. The amount of noncurrent assets
- e. Total assets

124. A pharmacy plans to purchase and retail goods of different stock record units. Which group of goods does VAT reduction apply to?

- a. Baby food
- b. Curative cosmetics
- c. Perfumes
- d. Medicaments**
- e. Optics

125. At the end of each month a pharmacy manager writes an Inventory report. This document relates to the following type of accounting:

- a. Accountancy
- b. Statistical
- c. Taxation
- d. Intraeconomic**
- e. Financial

126. When filling the "Inventory report", a pharmacy manager represented a number of business transactions in the receipts section of report. Such transactions include:

- a. Markdown on account of laboratory packing works
- b. Purchase of drugs and pharmaceutical merchandise**
- c. Products consumption for business needs
- d. Total of realized trade mark-up
- e. Total of sale

127. A pharmacy received a batch of medicines from a pharmacy depot. Specify the drug subject to the controlled substance inventory in pharmacies:

- a. Acetylsalicylic acid
- b. Dicaïne**
- c. Analgin
- d. Paracetamol
- e. Novocaine

128. A pharmacy received some medicines from the warehouse. What medicine is subject to the stocktaking in the pharmaceutical institutions?

- a. Corvalolum
- b. Ainalonum
- c. Codeine**

- d. Analginum
- e. Butadionum

129. A licensed state-owned pharmacy obtains and retails narcotic drugs. Which state authority develops and revises the list of the drugs allowed in Ukraine?

- a. Public Joint Stock Company "Medicaments of Ukraine"
- b. -
- c. State Inspectorate for Quality Control of Drugs
- d. State Pharmacological Centre

**e. State service on Narcotic Drugs Control of Ukraine**

130. A pharmacy sells drugs by retail. Omnopon relates to the following group of controlled drugs:

- a. General sale list
- b. Narcotic**
- c. Toxic
- d. Psychotropic
- e. Potent

131. A pharmacy is engaged in retail sales of drugs. What group of drugs does atropine sulphate relate to?

- a. Toxic**
- b. Over-the-counter
- c. Psychotropic
- d. Narcotic
- e. Drastic

132. At the end of each month accountant of a pharmacy calculates amount of realized price markup. Which index IS NOT USED for such calculation?

- a. Total of cash in vault**
- b. In-stock balance at the beginning of month in retail prices
- c. Total sales proceeds
- d. In-stock balance at the beginning of month in wholesale prices
- e. Total value of received goods in retail and wholesale prices

133. 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?

- a. The left-over goods in terms of settlement prices
- b. Wage fund**
- c. Sales volume
- d. The rate of trade mark-up
- e. Turnover

134. A pharmacy received drugs that are included in the National List of Essential Medicines. When supplying these drugs to the public hospitals, pharmacies are entitled to mark-up the drug charges at the rate of:

- a. 30%
- b. 20%
- c. 50%
- d. 40%
- e. 10%**

135. 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?

- a. Quality certificates
- b. National register of medicinal products
- c. Opinion letter of the territorial inspectorate
- d. Register of medicinal products accepted for sale**

e. Information on state registration

136. Sales of medical cosmetics retailed in pharmacies are taxable at the VAT rate of 20%. Who is charged with it?

- a. Wholesale intermediary company firm
- b. Product manufacturer
- c. End consumer**
- d. Pharmacy
- e. Customs service

137. Compulsory deductions from employees salary are made by the accounting department independently. Specify a deduction which can be made only on the grounds of written permit of an employee:

- a. Charitable contributions**
- b. Contributions to the Social insurance fund for unemployment
- c. Superannuation contributions
- d. Contributions to the Social insurance fund for temporary disability
- e. Alimony

138. Financial accountability of pharmacies consists of separate account forms. Which form presents accounts payable for the goods purchased?

- a. Balance assets, form 1
- b. Balance sheet, form 1**
- c. Financial performance report, form 2m
- d. Financial performance report, form 2
- e. Net worth statement, form 3

139. In Ukraine natural persons as small business entities are allowed to use the simplified tax system. What limit on the number of employees is established for such enterprises?

- a. No more than 20 persons
- b. No more than 40 persons
- c. No more than 50 persons
- d. No more than 10 persons**
- e. No more than 30 persons

140. Natural persons registered as small business entities with simplified taxation scheme (2 group) have the limit for the annual amount of sales proceeds. Specify the proceeds limit:

- a. 750 thousand UAH
- b. 3 million UAH
- c. 5 million UAH
- d. 1 million UAH**
- e. 100 thousand UAH

141. 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?

- a. 100 persons
- b. 75 persons
- c. 10 persons
- d. 25 persons
- e. 50 persons**

142. Medications in the storing rooms of a medicoprohylactic institution should be placed on the shelves, in the cases, refrigerators or on the pallets or rickers. Toxic medications should be kept in:

- a. In a refrigerator
- b. In the internal safe partition
- c. In a safe
- d. In a wooden case
- e. In a locked metal case**

143. 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:

- a. 7 500 UAH
- b. 4 000 UAH
- c. 10 000 UAH**
- d. 2 500 UAH
- e. 12 000 UAH

144. The total of business transaction records of assets and liabilities in the accounting statement for a certain period is called:

- a. Debit
- b. Amount of balance
- c. Turnover**
- d. Credit
- e. Balance

145. 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:

- a. In the prescription department
- b. In the sales area
- c. In the assistant room
- d. In the washing room
- e. In a separate room of aseptic department**

146. A pharmacy received a batch of goods from a supplier. What is the main financial document for posting the goods at the pharmacy?

- a. Requisition
- b. Goods delivery note
- c. Receipts note**
- d. Cash order
- e. Aquittance

147. 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?

- a. Write-off certificate
- b. Consignation note
- c. Acceptance certificate**
- d. Invoice
- e. -

148. According to the Labour Code, compulsory deductions from the salaries of pharmacy employees include:

- a. Alimony
- b. Amounts to be withheld under writs of execution
- c. Trade union contributions
- d. Pension contributions**
- e. Excess payments

149. According to the basic regulations for supply of medical products, pharmacies should be supplied with medicaments with a remaining shelf life of no less than ....%, and bacterial preparations of no less than ....%:

- a. 40%, 20%
- b. 60%, 30%
- c. 80%, 60%
- d. 50%, 40%

e. 60%, 40%

150. The amount of temporary disability benefit for pharmacy employees depends on the time in employment: employees with 5 years of service record receive ....%, 5 to 8 years - ....%, over 8 years - ....%

a. 40%, 50%, 90% of the average wage

b. 20%, 40%, 50% of the average wage

c. 60%, 80%, 100% of the average wage

d. 10%, 30%, 50% of the average wage

e. 25%, 45%, 65% of the average wage

151. 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:

a. I section of liabilities

b. IV section of liabilities

c. I section of liabilities + IV section of liabilities

d. I section of assets

e. II section of assets + III section of assets

152. A pharmacy received a prescription for powders with a too high single dose of phenobarbital not justified by proper documentation. What actions should a pharmacist take?

a. Supply the maximum single dose, multiplied by the number of powders

b. Supply  $\frac{1}{3}$  of the maximum single dose

c. Put the stamp "invalid" and return the prescription to the patient

d. Supply the highest single dose

e. Supply  $\frac{1}{3}$  of the maximum single dose, multiplied by the number of powders

153. 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?

a. Borrowed funds

b. -

c. Own and borrowed funds

d. Own capital

e. Current and non-current assets

154. Prescriptions for drugs being subject to the stocktaking and supplied on favourable terms or free of charge except for narcotic (psychotropic) drugs and tramadol are written out:

a. In 2 copies of form F-1

b. On the form F-3

c. On the forms F-3 and F-1

d. On the form F-1

e. On the pink form

155. Activity of pharmaceutical institutions is subject to licensing. What is the duration of licence for drugs and healthcare products sale?

a. Two years

b. One year

c. Five years

d. Four years

e. Three years

156. 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:

a. No less than one year

b. No less than five years

c. No less than ten years

d. No less than three years

e. No less than two years

157. 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?

- a. 35% of manufacturers wholesale price
- b. 25% of manufacturers wholesale price
- c. 15% of manufacturers wholesale price
- d. 30% of manufacturers wholesale price
- e. 10% of manufacturers wholesale price**

158. Inventory in a pharmacy revealed a shortage within the range of natural loss. This shortage will be rated as expenses at the following price:

- a. Contractual prices
- b. Consumer prices
- c. Wholesale prices**
- d. Quota purchase prices
- e. Negotiated price

159. 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?

- a. The amount of in-kind benefit
- b. The amount of maternity support**
- c. Dividends
- d. The amount of leaf of invalidity
- e. The amount of assistance for the care of patients

160. 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?

- a. Total assets increase, while liabilities decreased by 3000 UAH
- b. Total assets and liabilities will decrease by 3000 UAH**
- c. Total assets and liabilities will increase by 3000 UAH
- d. Total assets and liabilities will not change
- e. Total assets decreased, while liabilities increased by 3000 UAH

161. 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?

- a. Highly inflammable substances
- b. Explosion hazardous substances
- c. Explosive substances**
- d. Combustible substances
- e. Volatile substances

162. 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:

- a. Liabilities
- b. Profit and Loss Account
- c. Assets**
- d. First section of the liabilities balance sheet
- e. Fourth section of the liabilities balance sheet

163. 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?

- a. Stores division
- b. Operations division
- c. Expedition division
- d. Configuration division
- e. Reception division**

164. A disabled veteran of the WW2 has been prescribed codeine powder. What is the maximum permissible amount of codeine that can be dispensed by the prescription?

- a. 0,2
- b. 0,6
- c. 0,1
- d. 1,2
- e. 1,0

165. Certain groups of drugs are subject to strict record keeping and storage in pharmacies. Specify a drug that relates to the group of narcotics:

- a. Clonidine
- b. Ethylmorphine hydrochloride
- c. Analgene
- d. Dicaine
- e. Dephadrinum

166. A pharmacy received a formulation for an extemporaneously compounded medication. Specify the document that is used to set the price for such medication:

- a. Certificate of analysis
- b. Retail price list for drugs
- c. Certificate of quality
- d. Inventory report
- e. Cash receipt voucher

167. A pharmacy produces compounded drugs. What kinds of internal control of drugs production are required?

- a. Written, qualitative and quantitative analysis
- b. Written, interrogatory, sell control
- c. Written, organoleptic, sell control
- d. Written, physics and chemical
- e. Written and sell control

168. 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?

- a. 38 hours
- b. 30 hours
- c. Irregular working week
- d. 36 hours
- e. 40 hours

169. 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:

- a. One week
- b. Such term isn't established
- c. Five working days
- d. Ten working days
- e. Third banking day

170. Ukraine has a valid list of drugs whose price is subject to the governmental regulation. What is the way of retail price formation for Corvalol 25,0 (produced by "Pharmac") providing that this drug is included in the above-mentioned list?

- a. Setting a 35% markup on the manufacturers price
- b. Setting a 35% markup on the mediators price
- c. Setting common consumer price
- d. Setting a 40% mark up on the wholesale price
- e. Setting a 35% markup on the customs price



171. A pharmacy selling officinal drugs is a successful participant of the pharmaceutical market. Specify the business transaction which is qualified as pharmacy revenue:

- a. Tax charge
- b. Salary accounting
- c. Writing-off of the cost of goods sold
- d. Receipt of advance payment made by a customer
- e. Proceeds of a structural subdivision of a pharmacy**

172. A pharmacy provides its customers with officinal medicines. Specify the business transaction which is qualified as pharmacy expenses:

- a. Posting of goods
- b. Write-off of cost of goods sold**
- c. Proceeds of a structural subdivision
- d. Pharmacy proceeds
- e. Personal income tax

173. Before accepting the goods by a pharmacy, they should be checked for quantity and quality. If there is no discrepancy, the pharmacy issues a warrant for receipt of goods. This warrant is valid for:

- a. 1 year
- b. 3 months
- c. 10 days**
- d. 15 days
- e. 20 days

174. A customer came to a pharmacy and presented the prescription for Tramadol tablets. For how long such a prescription must be kept at a pharmacy?

- a. 1 month, exclusive of the current year
- b. 5 years, exclusive of the current year**
- c. 6 months, exclusive of the current year
- d. 1 year, exclusive of the current year
- e. 10 years, exclusive of the current year

175. A pharmacy received 10 kg of hawthorn tincture which was packaged in 80 ml bottles. This operation should be recorded in the following document:

- a. Journal of laboratory and pre-packing operations**
- b. Consolidated register
- c. Formulation journal
- d. Cashbook
- e. Receipt for the ordered medication

176. A pharmacy manager is writing the monthly "Inventory report". What business transactions should be represented in the expenditure item of the report?

- a. Amortization charged to operation
- b. Extra-evaluation of laboratory-packaging works
- c. Herbal raw material purchases
- d. Payroll payment
- e. Drug sales**

177. Therapeutic department of a municipal hospital purchases medical products in a pharmacy. The wares will be dispensed from the stores department on presentation of the following document:

- a. Inventory report
- b. Register of laboratory packing works
- c. Cash book
- d. Prescription register
- e. Delivery order**

178. Employees of a pharmacy receive hourly rate wage and bonuses based on individual performance. What document is issued when calculating the payroll advance?

- a. Cash receipt voucher
- b. Cash payment voucher
- c. Inventory report
- d. Invoice

**e. Payroll record**

179. During inventory of a pharmacy the surplus of inventory holdings was revealed. What actions concerning the surplus should be taken by the inventory commission?

- a. Confiscation by superior organization
- b. Immediate realization
- c. Writing-off

**d. Take on charge**

- e. Abolishment

180. A pharmacy has a license for selling narcotic drugs. The warrant for the receipt of these drugs from the pharmacy warehouse is valid for:

- a. No longer than 5 calendar days from the date of issue
- b. No longer than 10 calendar days from the date of issue**
- c. No longer than 1 calendar days from the date of issue
- d. No longer than 3 months from the date of issue
- e. No longer than 1 year from the date of issue

181. Which of the pharmacy departments is responsible for checking the quantity and quality of received goods, their storage and dispensing to other departments?

- a. Department of curative cosmetics
- b. Inventory department**
- c. Department of finished dosage forms
- d. Compounding and production department
- e. Department of over-the-counter drugs

182. In Ukraine the out-patients are supplied with narcotic and psychotropic drugs only by prescription. Medicoprophylactic institutions receive prescription blanks (Form 3) from the following source:

- a. Pharmacy storehouse**
- b. Wholesale companies
- c. Pharmaceutical corporation
- d. Typography
- e. City's health department

183. 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?

- a. Arrivals from the pharmaceutical warehouse**
- b. Write-off of goods
- c. Salary accounting
- d. Write-off of low-value inventory
- e. Markdown according to the pre-packing journal

184. The central district pharmacy functions in a district centre 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?

- a. Pharmaceutical kiosk at a market
- b. Pharmaceutical kiosk at a railway station
- c. Central district pharmacy
- d. Pharmaceutical outlet at a hospital
- e. Pharmacies, pharmaceutical outlets and kiosks**

185. 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:

- a. Has not provided the balance
- b. Has not provided the report on financial results
- c. Is located in another administrative area
- d. Has no stamp
- e. Has not registered a statute**

186. A retail pharmacy has been purchasing goods within an accounting period. What changes to the balance will result from this business transaction?

- a. Changes will be caused to the assets only
- b. Decrease in assets and liabilities
- c. Increase in assets and liabilities**
- d. Changes will be caused to the liabilities only
- e. -

187. 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?

- a. Six months prior to calculation
- b. 10 days prior to calculation
- c. 7 days prior to calculation
- d. Three months prior to calculation**
- e. 1 year prior to calculation

188. 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:

- a. 50% of average wage
- b. 70% of average wage
- c. 30% of average wage
- d. 80% of average wage**
- e. 100% of average wage

189. Pharmacies as legal entities must have statutory capital in order to get registered with state authorities. Specify the amount which is identified as the statutory capital:

- a. Amount recorded in the constituent documents**
- b. Total sources of funds
- c. Outstanding amount
- d. Total assets
- e. Amount of noncurrent assets

190. According to the current legislation, pharmacutists 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:

- a. Pharmacy revenues
- b. Environment stimulation fund
- c. Reserve fund
- d. Pharmacy expenditures**
- e. Pension fund

191. Accounting of pharmaceutical institutions includes control accounts of nine classes. What accounting units are represented in the accounts of the 4-6 classes?

- a. Element costs
- b. Pharmacy assets
- c. Liability**
- d. Material costs
- e. Incomings and business results

192. At the end of each month a pharmacy manager writes an Inventory report. This document relates to the following type of accounting:

- a. Taxation

**b. Intraeconomic**

- c. Financial
- d. Accountancy
- e. Statistical

193. A pharmacy received a batch of medicines from a pharmacy depot. Specify the drug subject to the controlled substance inventory in pharmacies:

- a. Paracetamol
- b. Novocaine
- c. Acetylsalicylic acid

**d. Dicaïne**

- e. Analgin

194. 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:

- a. Credit
- b. Equity

**c. Debit**

- d. Assets
- e. Liabilities

195. A pharmacy received the goods according to the accompanying documentation. Who is responsible for keeping the record of medicines received by a business entity?

**a. Authorized representative**

- b. Materially responsible person
- c. Chief accountant
- d. Trustee
- e. Pharmacist of the pharmacy

196. 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?

- a. 60% of average salary
- b. 50% of average salary
- c. 90% of average salary
- d. 80% of average salary

**e. 100% of average salary**

197. A pharmacy functions on the base of collective financial liability. The financial liability agreement may be re-executed in the following case:

- a. Employment of new employees

**b. Dismissal of over 50% of staff**

- c. Dismissal of 5% of staff
- d. Dismissal of one staff member
- e. Dismissal of 10% of staff

198. A pharmacy sells drugs by retail. Omnopon relates to the following group of controlled drugs:

- a. Potent
- b. General sale list
- c. Psychotropic
- d. Toxic

**e. Narcotic**

199. A pharmacy is engaged in retail sales of drugs. What group of drugs does atropine sulphate relate to?

- a. Over-the-counter
- b. Drastic
- c. Toxic

- d. Narcotic
- e. Psychotropic

200. A pharmacy sells medicines. Which of the following medicines is on the list of the controlled substances?

- a. Streptocid
- b. Hydrocortisone acetate
- c. Postinor
- d. Gentamicin sulfate
- e. Tramadol**

201. At the end of each month accountant of a pharmacy calculates amount of realized price markup. Which index IS NOT USED for such calculation?

- a. In-stock balance at the beginning of month in retail prices
- b. Total value of received goods in retail and wholesale prices
- c. Total of cash in vault**
- d. In-stock balance at the beginning of month in wholesale prices
- e. Total sales proceeds

202. All employees are entitled to annual leave. What is the duration of the additional leave for pharmacy employees with non-standard working hours?

- a. Ten calendar days
- b. The additional leave is not granted
- c. Seven calendar days**
- d. Twenty calendar days
- e. Thirty calendar days

203. A pharmacy received drugs that are included in the National List of Essential Medicines. When supplying these drugs to the public hospitals, pharmacies are entitled to mark-up the drug charges at the rate of:

- a. 50%
- b. 30%
- c. 20%
- d. 10%**
- e. 40%

204. 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?

- a. Information on state registration
- b. Quality certificates
- c. Register of medicinal products accepted for sale**
- d. National register of medicinal products
- e. Opinion letter of the territorial inspectorate

205. Sales of medical cosmetics retailed in pharmacies are taxable at the VAT rate of 20%. Who is charged with it?

- a. Pharmacy
- b. Customs service
- c. Product manufacturer
- d. Wholesale intermediary company firm
- e. End consumer**

206. 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:

- a. Cost of living for children aged 6 to 18 years
- b. Minimum statutory wage**
- c. Cost of living for incapacitated persons
- d. Cost of living for one person

e. Maximum payroll fund

207. Compulsory deductions from employees salary are made by the accounting department independently. Specify a deduction which can be made only on the grounds of written permit of an employee:

- a. Contributions to the Social insurance fund for unemployment
- b. Alimony

**c. Charitable contributions**

- d. Contributions to the Social insurance fund for temporary disability
- e. Superannuation contributions

208. Natural persons registered as small business entities with simplified taxation scheme (2 group) have the limit for the annual amount of sales proceeds. Specify the proceeds limit:

**a. 1 million UAH**

- b. 100 thousand UAH
- c. 5 million UAH
- d. 3 million UAH
- e. 750 thousand UAH

209. A pharmacy as a legal person 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?

- a. Up to 750 thousand UAH
- b. Up to 100 thousand UAH
- c. Up to 500 thousand UAH
- d. Up to 250 thousand UAH

**e. Up to 1 million UAH**

210. 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"?

- a. Administration expenses
- b. Cost of goods sold

**c. Net profit (sales proceeds)**

- d. Sales expenses
- e. Profits tax

211. 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:

- a. 2 500 UAH
- b. 12 000 UAH
- c. 4 000 UAH
- d. 7 500 UAH

**e. 10 000 UAH**

212. 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:

- a. Head of regional structure
- b. State inspection of drugs quality control

**c. Managers order**

- d. Proprietor of an enterprise
- e. The order of head of territorial inspection

213. 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:

- a. The difference between the sales price and markup
- b. The amount of goods sold
- c. Rummage (goods remains) at the end of the month

d. The difference between the sale price and purchase price of goods

e. The difference between the sales price and the customs price

214. 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?

a. Acceptance certificate

b. Write-off certificate

c. -

d. Invoice

e. Consignation note

215. Department of finished drug products of the pharmacy got a prescription for nasal drops "Farmazolin" intended for a 2,8-year-old child. This drug will be dispensed at the following price:

a. At no cost

b. Full price

c. 70% of price

d. 30% of price

e. 50% of price

216. What final document is used for the preparation of the report on the discrepancies revealed in course of the inventory at the pharmacy?

a. Commercial report

b. Invoice

c. Inventory item description

d. Checklist

e. Act on the inventory results

217. According to the Labour Code, compulsory deductions from the salaries of pharmacy employees include:

a. Trade union contributions

b. Pension contributions

c. Excess payments

d. Alimony

e. Amounts to be withheld under writs of execution

218. According to the basic regulations for supply of medical products, pharmacies should be supplied with medicaments with a remaining shelf life of no less than \_\_\_\_, and bacterial preparations of no less than \_\_\_\_%:

a. 50%, 40%

b. 80%, 60%

c. 60%, 40%

d. 40%, 20%

e. 60%, 30%

219. Pharmaceutical market of Ukraine comprises pharmacies of various forms of ownership. Specify the form of ownership for a community pharmacy:

a. -

b. Territorial community

c. Private person

d. Workforce of an enterprise

e. Group of shareholders

220. The amount of temporary disability benefit for pharmacy employees depends on the time in employment: employees with 5 years of service record receive \_\_\_\_, 5 to 8 years - \_\_\_\_, over 8 years - \_\_\_\_%.

a. 20%, 40%, 50% of the average wage

b. 10%, 30%, 50% of the averagewage

- c. 25%, 45%, 65% of the average wage
- d. 60%, 80%, 100% of the average wage**
- e. 40%, 50%, 90% of the average wage

221. 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:

- a. I section of liabilities + ?V section of liabilities
- b. ? section of assets**
- c. ?I section of assets + III section of assets
- d. ? section of liabilities
- e. ?V section of liabilities

222. A pharmacy received a prescription for powders with a too high single dose of phenobarbital not justified by proper documentation. What actions should a pharmacist take?

- a. Supply 1/3 of the maximum single dose, multiplied by the number of powders
- b. Put the stamp "invalid" and return the prescription to the patient**
- c. Supply the maximum single dose, multiplied by the number of powders
- d. Supply 1/3 of the maximum single dose
- e. Supply the highest single dose

223. 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:

- a. Two months from the date of application receipt
- b. One month from the date of application receipt
- c. Three working days from the date of application receipt**
- d. Three months from the date of application receipt
- e. The duplicate isn't issued

224. 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:

- a. No less than five years
- b. No less than ten years
- c. No less than one year
- d. No less than two years
- e. No less than three years**

225. A routine inventory revealed a cash shortage. Who must reimburse the sum of the identified shortage?

- a. Deputy director of pharmacy
- b. Pharmacy director
- c. Cashier**
- d. Department head
- e. Deputy head of Department

226. 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:

- a. F-3 in duplicate
- b. Prescription forms F-1 and F-3 in duplicate
- c. F-2
- d. No prescription
- e. F-1**

227. 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:

- a. ?3, single copy



b. ?1 in duplicate

c. ?1 and ? 3

d. ?1, single copy

e. ?3 in duplicate

228. 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?

a. 30% of manufacturers wholesale price

b. 15% of manufacturers wholesale price

c. 10% of manufacturers wholesale price

d. 35% of manufacturers wholesale price

e. 25% of manufacturers wholesale price

229. A pharmacy sells drugs. What is the rate of value-added tax for drugs sold by a pharmacy?

a. 0%

b. 20%

c. 25%

d. 30%

e. 10%

230. Commercial and financial activity of a pharmacy involves using returnable tare. Which of the following containers are returned to the supplier?

a. Glass-stoppered bottles

b. Glassware

c. Packaging materials

d. Paper boxes

e. Metal cylinders

231. Inventory in a pharmacy revealed a shortage within the range of natural loss. This shortage will be rated as expenses at the following price:

a. Consumer prices

b. Quota purchase prices

c. Negotiated price

d. Wholesale prices

e. ?ontractual prices

232. On the wage of pharmacy employees the personal income tax is levied. What pays textbfare NOT included into the total monthly income being subject to this kind of taxation?

a. Dividends

b. The amount of leaf of invalidity

c. The amount of maternity support

d. The amount of assistance for the care of patients

e. The amount of in-kind benefit