

№	2021
Topic	Economic Analysis of the Pharmacy Activity
Task	Commercial and financial activity of the pharmacies can be measured using a system of parameters. What parameter can be described as the sum of sold goods per employee (taking the average number of employees during the analyzed period)?
Correct answer	Labor productivity
B	Price index
C	Profitability
D	Stock of goods
E	Turnover
№	2021
Topic	Economic Analysis of the Pharmacy Activity
Task	A pharmacy has submitted its financial report for the first quarter of 2021. It contains the following information: turnover - 92 000 UAH, cost price of the goods sold – 60 000 UAH. Therefore, the price markup for this period amounts to:
Correct answer	32 000 UAH
B	62 000 UAH
C	60 000 UAH
D	2 000 UAH
E	90 000 UAH
№	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	Prescriptions for psychotropic drugs remain in the pharmacy after the sale. How long must they be kept?
Correct answer	Five years
B	Three years
C	One month
D	The prescription must be returned to the patient
E	One year
№	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	How long must a pharmacy keep the documents that confirm the fact of sale medicines and medical products
Correct answer	3 years
B	1 year

C	5 years
D	10 years
E	3 months
№	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	Under the current legislation there is a certain list of controlled substances that require keeping of a special inventory log. Select the drug that belongs on this list:
Correct answer	Phenobarbital
B	Analgin (Metamizole)
C	Digoxin
D	Solpadeine
E	Novocaine
№	2021
Topic	Economic Analysis of the Pharmacy Activity
Task	What structure is authorized to issue permits for individual or collective provision of audit services in Ukraine?
Correct answer	The Audit Chamber of Ukraine
B	The State Regulatory Service of Ukraine
C	The Control and Revision Office
D	The State Service of Ukraine for Drug Control
E	The State Service of Ukraine for Medicines
№	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	According to a decree issued by the Ministry of Health of Ukraine, there is a list of medicines that cannot be prescribed to outpatients. Select one such drug from the list below
Correct answer	Nitrous oxide
B	Zopiklon
C	Tramadol
D	Atropine sulfate
E	Tetracaine
№	2021
Topic	Payroll Accounting in Pharmacies

Task	A dispensing chemist was hired to work a night shift at a pharmacy. What time is considered to be a night time according to the Ukrainian legislation currently in force?
Correct answer	From 22:00 to 6:00
B	From 22:00 to 10:00
C	From 22:00 to 7:00
D	From 00:00 to 8:00
E	From 21:00 to 6:00
№	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy has received a prescription, written in an incorrect format. In this case, the dispensing chemist, tasked with the incoming control of the prescriptions, must do the following:
Correct answer	Affix the «Invalid prescription» stamp to the prescription and return it to the patient
B	Register the prescription in the log book and sell this medicine to the patient
C	Notify the head manager of the pharmacy
D	Give the patient a copy of the prescription
E	Sell this medicine to the patient
№	2021
Topic	Cash Accounting in Pharmacies
Task	In the course of its commercial activity, a pharmacy performs cashless transactions. What type of account must be opened in this case in a banking establishment for the purpose of storing the monetary funds and performing all types of transactions with such accounts, according to the current Ukrainian legislation?
Correct answer	Currency account
B	Deposit account
C	Temporary account
D	Card account
E	Current account
№	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	There are certain legal requirements to the format of a prescription. Physicians that have a private practice must state the following in the upper left corner of a prescription form:
Correct answer	License number

B	Own address, license number and its date of issue
C	Medical facility seal
D	Surname and initials of the doctor
E	Own address
№	2021
Topic	Payroll Accounting in Pharmacies
Task	An accountant performs necessary calculations for remuneration of labor. Name the type of remuneration that is due for the work, carried out according to the work standards, and is to be paid in the amount determined by the basic or piece wages (for factory workers) and salaries (for office workers):
Correct answer	Basic pay
B	Financial aid
C	Bonus
D	Increment
E	One-off payment
№	2021
Topic	Economic Analysis of the Pharmacy Activity
Task	Profitability is one of the economic indicators of the pharmacy's trading activity. It is calculated as a:
Correct answer	Ratio of the sum of profits to the sum of cost price of the goods x100%
B	Ratio of the sum of profits to the sum of turnover x100%
C	Ratio of the sum of profits to the sum of expencesx100%
D	Ratio of the sum of profits to the total cost of fixed assets x100%
E	
№	2021
Topic	Payroll Accounting in Pharmacies
Task	Pharmacy workers can receive an extra pay, if they combine several professions or positions, take upon themselves the duties of a temporarily absent employee, or have to manage an increased workload. In this case, the maximum possible bonus constitutes the following percentage of the employee's salary
Correct answer	50%
B	40%
C	20%
D	10%

E	30%
No	2021
Topic	Cash Accounting in Pharmacies
Task	Limit cash balance is the maximum amount of monetary funds that can remain in the cash desk of an organization at the end of a workday. This limit is established by the following authorities:
Correct answer	Pharmacy management
B	Tax Inspectorate
C	Chief physician of a medical facility
D	Local authorities
E	
No	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy must be closed during inventory-taking. How long can this process take?
Correct answer	No more than 3 days
B	No more than 10 days
C	No more than 14 days
D	No more than 6 days
E	No more than 7 days
No	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy prepares extemporaneous drugs. Who sets the retail prices and labor charges for these pharmacy-made medicines?
Correct answer	Pharmacy
B	Local council
C	Inspectorate for medicine quality control
D	The Ministry of Health
E	Regional state administration
No	2021
Topic	Accounting of Goods in Pharmacies
Task	A pharmacy has decided to obtain a license to make extemporaneous preparations. For this purpose it purchased a refrigerator, a cabinet dryer, and other industrial equipment. The purchased equipment belongs to the following type of assets:
Correct answer	Fixed assets

B	Goods
C	Package
D	Non-negotiable tangible assets
E	Not accounted as assets
№	2021
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy has received a prescription written on an F-3 form. The dispensing chemist, tasked with the incoming control of the prescription, noted that it was missing certain mandatory details. Such prescription forms must always have the following:
Correct answer	A. Medical facility stamp, doctor's seal and signature, signature of the head manager of the medical facility, seal of the medical facility
B	B. Doctor's personal seal and signature.
C	C. Medical facility stamp, doctor's seal and signature, signature of the head manager of the medical facility
D	D. Medical facility stamp, signature of the head manager of the medical facility, seal of the medical facility
E	E. Signature of the head manager of the medical facility or signature of the deputy head manager for medical work
№	2021
Topic	Cash Accounting in Pharmacies
Task	Money received for the goods sold are being transferred to the pharmacy from its outlet. What document must be drawn up by a cashier for the receipt of this monetary sum?
Correct answer	Cash receipt order.
B	Payment order
C	Cash withdrawal order
D	Bank statement
E	Cashier's check
№	2021
Topic	Payroll Accounting in Pharmacies
Task	Mandatory payroll deductions are withheld from the salary of pharmacy workers. Specify the tax rate on income of natural persons
Correct answer	18%
B	15%
C	20%
D	5%

E	0
№	krok 2020
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy supplies the surgical ward of a hospital. What document enables the dispensing chemist to supply the goods:
Correct answer	Purchase order
B	Consolidated register
C	Report on the movement of packaging
D	Receipt accounting log book
E	Product revaluation notice
№	krok 2020
Topic	Payroll Accounting in Pharmacies
Task	Mandatory payroll deductions are withheld from salary of pharmacy workers. Specify the tax rate (%) on income of natural persons:
Correct answer	18
B	20
C	0
D	15
E	5
№	krok 2020
Topic	Organization of Pharmaceutical Provision for Population
Task	To ensure the quality of medicines, the pharmacy pays great attention to the quality control. The following document is the quality assurance of a drug:
Correct answer	Quality certificate
B	Sanitary passport
C	Registration certificate
D	Certificate of compliance with hygiene regulations
E	Sanitary-epidemiological certificate
№	krok 2020
Topic	Payroll Accounting in Pharmacies
Task	The head manager of a pharmacy has determined the salary of a dispensing chemist for the work performed according to the labor norms. What type of payment is it?

Correct answer	Base salary
B	Pension benefit
C	Incentive pay
D	Reimbursement
E	Additional salary
№	krok 2020
Topic	Cash Accounting in Pharmacies
Task	Because of a power outage, the cash register in a pharmacy has stopped working. What should be used perform transactions, while the cash register remains inoperable?
Correct answer	Transactions log book
B	Cash deposit and cash withdrawl receipts
C	Payroll records
D	Payment orders
E	Invoices
№	krok 2020
Topic	Cash Accounting in Pharmacies
Task	An accountable person has received a sum of money from the pharmacy cash desk to buy a calculator. What document records the cash flow in such a transaction?
Correct answer	Cash withdrawal order
B	Cash deposit order
C	Invoice
D	Note
E	Remains unregistered documentarily
№	krok 2020
Topic	Economic Analysis of the Pharmacy Activity
Task	The Financial Report of a pharmacy for the first quarter of 20XX contains the following entries: goods turnover – 45 000 UAH, production cost of products sold – 30 000 UAH, turnover costs – 10 000 UAH. Determine the income:
Correct answer	5 000 UAH
B	40 000 UAH
C	35 000 UAH
D	30 000 UAH

E	10 000 UAH
№	krok 2020
Topic	Organization of Pharmaceutical Provision for Population
Task	How long should the pharmacy keep a receipt for Morphin-ZN tablets, package #50?
Correct answer	Five years, not counting the current one
B	One month, not counting the current one
C	Three years, not counting the current one
D	Five years, not counting the current one
E	The receipt form is not kept by the pharmacy
№	krok 2020
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy warehouse has received a shipment of drugs. During quality control by an Authorized person, there were some drugs of questionable quality detected. What measures should be taken by the authorized person in this case
Correct answer	Samples of questionable drugs should be sent to the local inspectorate department, while the rest of the drug shipment should be quarantined with the marking "Do not sell until further notice"
B	Draw up a Quality Assessment Report with the defects listed and allow the sale of the drug shipment
C	Allow the sale of the drug shipment
D	Return the shipment to the manufacturer
E	Dispose of the shipment that contains questionable drugs
№	krok 2020
Topic	Payroll Accounting in Pharmacies
Task	Name the document where the actual hours worked by the pharmacy employees are recorded:
Correct answer	Employee time sheet
B	Payroll records
C	Material aid log book
D	Work shedule
E	Medical certificate
№	krok 2020
Topic	Organization of Pharmaceutical Provision for Population
Task	Where on the shop floor of a pharmacy should various nutritional supplements and health food be placed?
Correct answer	On separate shelves and in separate shopwindows

B	By their pharmacotherapy group
C	By their route of administration
D	Alongside medicines
E	By their Anatomical Therapeutic Chemical Classification
№	krok 2020
Topic	Organization of Pharmaceutical Provision for Population
Task	During visual inspection of a product, the authorized person developed doubts about the quality of the received medicines. What should the authorized person do, to initiate the laboratory testing of the medicine quality?
Correct answer	Send the medicines to a local laboratory of the State Drugs and Medications Control Service
B	Send the medicines back to the manufacturer
C	Send the medicines to the nearest compounding pharmacy that employs a dispensing chemist
D	Send the medicines to the Ministry of Health of Ukraine
E	Send the medicines back to the supplier
№	krok 2020
Topic	Payroll Accounting in Pharmacies
Task	A dispensing chemist has received his salary with a bonus for working at night. This bonus is paid for the following working hours:
Correct answer	From 22.00 to 6.00
B	From 20.00 to 9.00
C	From 23.00 to 7.00
D	From 24.00 to 8.00
E	From 21.00 to 9.00
№	krok 2020
Topic	Economic Analysis of the Pharmacy Activity
Task	A pharmacy has received from its supplier a shipment of drugs that are included into the National Essential Drugs List. What is the pricing policy regarding these drugs?
Correct answer	Regulated price
B	Indicative price
C	Fixed price
D	Negotiated price
E	Unregulated price

№	krok 2020
Topic	Accounting of Goods in Pharmacies
Task	A pharmacy has bought a refrigerator. What document should be filled in for such purchase?
Correct answer	It should be assigned an inventory number and registered in the inventory cards
B	No accounting documentation needs to be kept
C	A deposit order should be filled in
D	An inventory list needs to be drawn up
E	Information should be entered into the goods report
№	krok 2020
Topic	Accounting as information system in pharmacies
Task	A pharmacy has decided to obtain a license to make extemporaneous preparations. For this purpose it purchased a refrigerator, a cabinet dryer, and other industrial equipment belongs to the following type of assets:
Correct answer	Fixed assets
B	Non-negotiable tangible assets
C	Package
D	Goods
E	Not accounted as assets
№	krok 2020
Topic	Organization of Pharmaceutical Provision for Population
Task	What activity of a pharmaceutical company includes improvement of employees' working and living conditions, healthcare and medical insurance and other means of social development?
Correct answer	Social responsibility
B	Commercial activity
C	Financial activity
D	Manufacturing activity
E	Charity
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy prepares drugs based on individual formulations. How often should the floors be mopped down in the formulation department?
Correct answer	Once in a shift

B	Once every 3 days
C	Once every 10 days
D	Once in a week
E	Once every 5 days
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy underwent a drug quality inspection on 25.02.2018. The inspector discovered that the pharmacy had a batch of Nimesil (Nimesulide) drug, dosage form 2 g x 30 sachets, with its registration certificate expired on 24.02.2018. Is the pharmacy allowed to sell this drugs?
Correct answer	No
B	Yes, with permit from the State Inspectorate
C	Yes, if approved by the head manager of the pharmacy
D	Yes, it can sell all the batch that is already in its possession
E	Yes, with permit from the Pharmacopoeia Center
№	krok 2019
Topic	Payroll Accounting in Pharmacies
Task	Pharmacy employees receive their salary payments twice a month. What should the cashier do, if a pay day coincides with a holiday?
Correct answer	To pay the salaries one day earlier
B	To pay the salaries after the holiday
C	To pay the salaries on the holiday
D	To pay the salaries 10 days earlier
E	There are no regulations regarding
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	Name the list of effective and safe to use drugs and medical products for prevention, diagnosing, and treatment of the most common pathologies, based on their importance for healthcare in a specific country:
Correct answer	Essential drugs
B	Over-the-counter drugs
C	Substandard drugs
D	Precursors

E	Drugs subject to strict accounting in a special inventory log
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	The substances and their salts that are used in production and purification of narcotic and psychotropic substances should be accounted in the pharmacy as:
Correct answer	Precursors
B	Narcotic substances
C	Potent substances
D	Toxic substances
E	Psychotropic substances
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	According to the current Ukrainian legislation all drugs are divided into two categories: prescription and nonprescription (over-the-counter). Which one of the listed drugs requires no prescription?
Correct answer	Ascorbic acid, 500 mg №30
B	Gidazepam 0.05 №10
C	Clonidine, ampoules, 1 ml of 0.01% solution №10
D	Tramadol, capsules, 0.05 №10
E	Ketamine, 5% infusion solutuion, 2 ml №10
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	Pharmacies can prepare medicines based on individual formulations. What makes up the retail price of such medicines?
Correct answer	Cost of ingredients, package, and labor
B	Cost of the ingredients that make up this dosage form
C	Cost of labor and price markup
D	Cost of ingredients and package
E	Cost of ingredients
№	krok 2019
Topic	Accounting of Goods in Pharmacies
Task	Every pharmacy as a business has its income and expenditure operations. What business transaction will result in a summary increase of stocked goods?

Correct answer	Goods receipt from the supplier
B	Debt recovery from a person accountable
C	Issuing money to be accounted for
D	Receipt of low-value wearing goods
E	Money transfer from a bank to the cash desk
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	Who is responsible for the patient's condition in case of self-treatment?
Correct answer	Patient
B	Drugs manufacturer
C	Head manager of the retail pharmacy
D	Pharmacist
E	Physician
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy warehouse has received a shipment of drugs. During quality control by an authorized person, there were some drugs of questionable quality detected. What measures should be taken by the authorized person in this case?
Correct answer	Samples of questionable drugs should be sent to the local inspectorate department; the rest of the drug shipment should be quarantined with marking "Do not sell until further notice"
B	Allow sale of the drug shipment
C	Return the shipment to the manufacturer
D	Dispose of the shipment that contains questionable drugs
E	Draw up a Quality Assessment Report with the defects listed and allow sale of the drug shipment
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	According to Decree №360 issued by the Ministry of Health of Ukraine, there is a list of medicines that cannot be prescribed to outpatients. Select one such drug from the list below:
Correct answer	Nitrous oxide
B	Atropine sulfate
C	Zopiklon
D	Tetracaine

E	Tramadol
№	krok 2019
Topic	Economic Analysis of the Pharmacy Activity
Task	Name the official document on audit results, which is drawn up under the standard procedure and contains conclusions about reporting credibility and integrity of financial statements of an organization:
Correct answer	Auditor's conclusion
B	Financial statement
C	Cash flow statement
D	Balance sheet
E	Statement of changes in equity
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	Doctor's prescription fulfills several functions. What function indicates that the doctor bears responsibility for correct prescription of medicines to the patient?
Correct answer	Legal
B	Economic
C	Informational
D	Technological
E	Social
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	To ensure the quality of medicines, the pharmacy pays great attention to quality control. The following document is the quality assurance of a drug:
Correct answer	Quality certificate
B	Sanitary passport
C	Registration certificate
D	Certificate of compliance with hygiene regulations
E	Sanitary-epidemiological certificate
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population

Task	A pharmacy has received from its supplier a shipment of drugs that are included into the National Essential Drugs List. What is the pricing policy regarding these drugs?
Correct answer	Controlled price
B	Indicative price
C	Fixed price
D	Contract price
E	Free-of-control price
№	krok 2018, 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy supplies the surgical ward of a hospital. What document authorizes the dispensing chemist to supply the goods:
Correct answer	Purchase order
B	Consolidated register
C	Report on the movement of packaging
D	Receipt log book
E	Product revaluation notice
№	krok 2019
Topic	Payroll Accounting in Pharmacies
Task	Based on the medical certificate, a patient can receive financial assistance due to temporary disability. Financial assistance for temporary disability CAN NOT be provided:
Correct answer	In case of intentional self-harm
B	If only sanatorium-and-spa treatment is required
C	In case of disease (trauma)
D	If sick leave is taken for child care
E	
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A doctor has asked a dispensing chemist for consultation on free dispensation of medicines. What free drugs can the doctor prescribe to an epileptic patient for outpatient treatment?
Correct answer	Only the drugs from the list of approved procurements for budget-financed healthcare facilities
B	Only imported drugs
C	Only vital drugs

D	Any drugs registered for distribution in Ukraine
E	Only drugs produced domestically
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy sells various medicines. What medicine is a subject to strict accounting in a special inventory log?
Correct answer	Tramadol, tablets
B	Gentamicin sulfate
C	Retabolil (Nandrolone)
D	Hydrocortisone acetate
E	Microfollin (Ethinylestradiol), tablets
№	krok 2019
Topic	Economic Analysis of the Pharmacy Activity
Task	The Financial Statement of a pharmacy for the first quarter of 20XX contains the following entries: goods turnover – 45 000 UAH, production cost of products sold – 30 000 UAH, turnover costs – 10 000 UAH. Determine the income:
Correct answer	5 000 UAH
B	40 000 UAH
C	35 000 UAH
D	30 000 UAH
E	10 000 UAH
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	Each medical product that a pharmacy receives should have its quality certificate. How long should these certificates be kept by a pharmacy?
Correct answer	3 years
B	6 years
C	2 years
D	1 year
E	5 years
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population

Task	There are six types of intra-pharmacy control. Which of them requires determination of total mass or volume of a dosage form, as well as the number of doses and the mass of each dose?
Correct answer	Physical control
B	Chemical control
C	Survey control
D	Organoleptic control
E	Written control
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy has been licensed for wholesale distribution of medicinal products. What sales operation belongs to a wholesale distribution?
Correct answer	Sale to other organizations for commercial use
B	Sale of drugs to chronically ill patients
C	Sale of extemporal dosage forms
D	Sale of over-the-counter drugs
E	Sale of ready-to-use drugs
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy supplies with medicines various groups of patients. Children of what age group receive drugs for free during their outpatient treatment
Correct answer	Under 3 years of age
B	From 3 to 6 years of age
C	Under 16 years of age
D	Under 6 years of age
E	Under 10 years of age
№	krok 2018, 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	What activity of a pharmaceutical company includes improvement of employees working and living conditions, healthcare and medical insurance, and other social development measures?
Correct answer	Social responsibility
B	Industrial activity

C	Commercial activity
D	Charity
E	Financial activity
№	krok 2019
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy has received a batch of drugs according to the invoice. Who is authorized to conduct intake quality control when the goods arrive to the pharmacy?
Correct answer	Employee appointed to this task by the head manager
B	Tax officer
C	Pharmacist
D	Officer of a local division of the State inspectorate for drug quality control
E	Head manager
№	krok 2019
Topic	Cash Accounting in Pharmacies
Task	Limit cash balance is the maximum amount of monetary funds that can remain in the cash desk of an organization at the end of a workday. This limit is established by the following authorities:
Correct answer	Pharmacy management
B	Chief physician
C	Local authorities
D	Tax Inspectorate
E	-
№	krok 2019
Topic	Economic Analysis of the Pharmacy Activity
Task	In Ukraine the auditor position eligibility requires the candidate to be a Ukrainian citizen and have the qualification certificate for work as an auditor within the Ukraine's territory. The certificate is effective for:
Correct answer	5 years
B	3 years
C	2 years
D	1 years
E	Indefinitely
№	krok 2017-2018

Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy prepares drugs by individual prescriptions. How often should the floors be mopped down in the prescription department?
Correct answer	Once in a shift
B	Once in a week
C	Once every 10 days
D	Once every 5 days
E	Once every 3 days
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population.
Task	Schedule of sanitation actions in pharmacies is regulated by the relevant regulatory acts. Cleaning day at a pharmacy must be scheduled at least once:
Correct answer	In a month
B	In a week
C	In 3 days
D	In 10 days
E	In 5 days
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Which of the pharmacy departments is responsible for checking the quantity and quality of received goods, their storage and dispensing to other departments?
Correct answer	Inventory department
B	Compounding and production department
C	Department of finished dosage forms
D	Department of over-the-counter drugs
E	Department of curative cosmetics
№	krok 2017-2018
Topic	Cash Accounting in Pharmacies
Task	A pharmacy opens a bank account to store funds and conduct ongoing business transactions. What kind of account should be opened?
Correct answer	Current

B	Provisional
C	Deposit
D	Letter of credit
E	Investment
№	krok 2017-2018
Topic	Pharmacy Stocktaking (Inventory)
Task	What final document is used for the preparation of the report on the discrepancies revealed in the course of inventory at the pharmacy?
Correct answer	Act on the inventory results
B	Inventory item description
C	Checklist
D	Commercial report
E	Invoice
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	What pharmacotherapeutic characteristic of a medicine allows its classification as over-the-counter drug?
Correct answer	Medicine can cause no direct or indirect harm to the patient's health
B	Medicine is available only for in-patient treatment
C	Medicine contains substances that require additional research into their activity and side-effects
D	Medicine is available only by prescription
E	Medicine has entered the pharmaceutical market only recently and actual experience with its practical application is limited
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Who is responsible for the acceptance of goods and medical products with accompanying incoming quality control?
Correct answer	Authorized representative
B	Supplier pharmacist
C	Dispensing chemist
D	Pharmacy head manager
E	Analyst
№	krok 2017-2018
Topic	Accounting of Goods in Pharmacies

Task	A pharmacy receives centralized deliveries of goods from the warehouse. Specify the document that is NOT NECESSARY for accounting of goods receipt by the pharmacy:
Correct answer	Cash receipt order
B	Goods report (Inventory change report)
C	Goods received record book by groups of goods
D	Goods received record book by item and supplier
E	Financial operating report of the pharmacy
№	krok 2017-2018
Topic	Payroll Accounting in Pharmacies
Task	An accountant conducts necessary calculations for remuneration of labor. Name the type of remuneration that is due for labor carried out according to the work standards and is paid within the amount determined by basic or piece wages for factory workers and salaries for office workers:
Correct answer	Basic pay
B	Bonus
C	Increment
D	One-off payment
E	Financial aid
№	krok 2017-2018
Topic	Accounting of Goods in Pharmacies
Task	Commercial and financial activity of a pharmacy involves using returnable tare. Which of the following containers are returned to the supplier?
Correct answer	Metal cylinders
B	Packaging materials
C	Paper boxes
D	Glass-stoppered bottles
E	Glassware
№	krok 2017-2018
Topic	Pharmacy Stocktaking (Inventory)
Task	How often should a pharmacy make an inventory of its fixed assets?
Correct answer	Once a year
B	At least thrice a year

C	At least once in a quarter
D	Once every three years
E	At least twice a year
№	krok 2017-2018
Topic	Cash Accounting in Pharmacies
Task	Limit cash balance is the maximum amount of monetary funds that can remain in the cash desk of an organization at the end of a workday. This limit is established by the following authorities:
Correct answer	Pharmacy management
B	Chief physician
C	Local authorities
D	Tax Inspectorate
E	-
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Inspection of received medicines should be performed by an authorized employee. What is NOT a part of the responsibilities of this person?
Correct answer	To draw up orders for medicines and medical products, to conclude sales contracts
B	To draw up conclusions regarding inspection of received medicines
C	To keep a record book of received medicines
D	To check the pharmacy stock for low- quality or fake medicines
E	-
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Doctor's prescription fulfills several functions. What function indicates that the doctor bears responsibility for correct prescription of medicines to the patient?
Correct answer	Legal
B	Social
C	Informational
D	Technological
E	Economic
№	krok 2017-2018

Topic	Organization of Pharmaceutical Provision for Population
Task	Pharmacy premises can be divided into service rooms and workrooms. Name the workroom for storage of medical products:
Correct answer	Material storage room
B	Shop floor
C	Washing room
D	Aseptic block
E	Distillation room
№	krok 2017-2018
Topic	Accounting as information system in pharmacies
Task	Accounting records are classified by the type of asset accounting or by their sources. Active accounts keep record of the following:
Correct answer	Monetary funds
B	Equity capital
C	Bank loans
D	Debt settlement with the creditors
E	Salaries payment
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	According to the rules in force, workrooms should regularly undergo humid disinfection. How often should the floors be washed?
Correct answer	No less than once in a shift
B	No less than twice in a week
C	No less than once in a week
D	No less than thrice in a week
E	No less than twice in a month
№	krok 2017-2018
Topic	Cash Accounting in Pharmacies
Task	When servicing customers it is necessary to maintain cash desk discipline. A cashier should make records in the cash book:
Correct answer	Immediately after the cash transaction occurred
B	Monthly
C	Quarterly
D	Weekly

E	At the end of a workday
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	What department of a wholesale firm is tasked with search for and analysis of potential suppliers' commercial offers, as well as concluding supply contracts and supervision of contract fulfillment?
Correct answer	Supply department
B	Marketing department
C	Shipping department
D	Stores development
E	Finance department
№	krok 2017-2018
Topic	Economic Analysis of the Pharmacy Activity
Task	The Income Statement of a pharmacy for the first quarter of 20XX contains the following entries: goods turnover - 45 000 UAH, production cost of products sold - 30 000 UAH, turnover costs - 10 000 UAH. Determine the income:
Correct answer	5 000 UAH
B	30 000 UAH
C	40 000 UAH
D	15 000 UAH
E	35 000 UAH
№	krok 2017-2018
Topic	Economic Analysis of the Pharmacy Activity
Task	Under the current legislation, full or partial exemption of persons and legal entities from tax payment is called:
Correct answer	Tax concession
B	Tax rate
C	Tax
D	Tax system
E	Subject to taxation
№	krok 2017-2018
Topic	Economic Analysis of the Pharmacy Activity
Task	Name the official document on audit results, which is drawn under the standard procedure and contains conclusions about reporting credibility and integrity of financial statements of an organization:

Correct answer	Auditor's conclusion
B	Income statement
C	Balance sheet
D	Cash flow statement
E	Statement of changes in equity
№	krok 2017-2018
Topic	Economic Analysis of the Pharmacy Activity
Task	In Ukraine the auditor position eligibility requires the candidate to be a Ukrainian citizen and have the qualification certificate for work as an auditor within the Ukraine's territory. The certificate is effective for:
Correct answer	5 years
B	3 years
C	2 years
D	1 years
E	Indefinitely
№	krok 2017-2018
Topic	Accounting of Goods in Pharmacies
Task	The <i>Dobropharma</i> pharmacy manager makes plans for standard stock of various groups of goods, based on their purpose. Convenience goods belong to the following group:
Correct answer	Current demand
B	Specific demand
C	Prior delivery
D	Seasonal accumulation
E	Single delivery
№	krok 2017-2018
Topic	Accounting as information system in pharmacies
Task	Accounts receivable develop in the process of pharmaceutical company work. Specify where in the balance book they are recorded:
Correct answer	Assets
B	Liabilities
C	Debit
D	Credit

E	Account
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Doctor's prescription has several functions. What function of the prescription allows its participation in the process of payment in cases when medicines should be issued free of charge or at a reduced price?
Correct answer	Economic
B	Social
C	Legal
D	Medical
E	Technological
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	To ensure the quality of medicines the pharmacy devotes much attention to quality control. The following document is the quality assurance of a drug:
Correct answer	Quality certificate
B	Registration certificate
C	Certificate of compliance with hygiene regulations
D	Sanitary-epidemiological certificate
E	Sanitary passport
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	How long should a retail business that deals in medicines keep the quality certificates issued by drug manufacturers?
Correct answer	3 years
B	1 year
C	2 years
D	6 months
E	5 years
№	krok 2017-2018
Topic	Payroll Accounting in Pharmacies
Task	Pharmacy employees receive their salary payments twice a month. What should the cashier do, if a pay day coincides with a holiday?

Correct answer	To pay the salaries one day earlier
B	To pay the salaries after the holiday
C	To pay the salaries on the holiday
D	To pay the salaries 10 days earlier
E	There are no regulations regarding payment of salaries in this case
№	krok 2017-2018
Topic	Economic Analysis of the Pharmacy Activity
Task	An important indicator of business activity is profitability of a business. Specify the indices that can be used to measure the profitability:
Correct answer	Profit/turnover
B	Turnover/cost price
C	Turnover/income
D	Income/turnover
E	Liquidity/solvency
№	krok 2017-2018
Topic	Economic Analysis of the Pharmacy Activity
Task	Difference between the retail price of products sold and the margin determines:
Correct answer	Production cost
B	Markup
C	Margin
D	Income
E	Breakeven
№	krok 2017-2018
Topic	Cash Accounting in Pharmacies
Task	An accountable person has received a sum of money from the pharmacy cash desk to buy a calculator. What document records the cash flow in such a transaction?
Correct answer	Cash expense order
B	Cash income order
C	Invoice
D	Receipt
E	Remains unregistered documentarily

№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Where on the shop floor of a pharmacy should various nutritional supplements and health food be placed?
Correct answer	On separate shelves and in separate shopwindows
B	By their pharmacotherapy group
C	By their application
D	Alongside medicines
E	By their Anatomical Therapeutic Chemical Classification
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy provides certain categories of ill persons with medicines free of charge or at a reduced price. What conditions allow free of charge supply of out-patients with necessary medicines?
Correct answer	Diabetes mellitus
B	Headache
C	Cold
D	Muscle pain
E	Cuts and abrasions
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Medicinal dyes should be stored in a special cabinet. Which of the listed medical products is a dye:
Correct answer	Brilliant green
B	Hydrogen peroxide
C	Ethyl alcohol
D	Glucose
E	Ascorbic acid
№	krok 2017-2018
Topic	Accounting as information system in pharmacies
Task	To replenish its fixed assets, the pharmacy made a decision to arrange a credit with the trading bank. What document must be concluded in writing between the creditor and the debtor in this case?
Correct answer	Credit contract
B	Full material liability contract

C	License
D	Balance sheet
E	Auditor's conclusion
№	krok 2017-2018
Topic	Payroll Accounting in Pharmacies
Task	According to the law regulating labour remuneration, the businesses must establish their compensation plan in the following document:
Correct answer	Collective agreement
B	Contract of delivery
C	Decree
D	Statement
E	Job description
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	Under the current legislation there is a certain list of controlled substances that require keeping of the special inventory log. Select the drug that belongs on this list:
Correct answer	Phenobarbital
B	Novocaine
C	Solpadeine
D	Digoxin
E	Analgin (Metamizole)
№	krok 2017-2018
Topic	Cash Accounting in Pharmacies
Task	Bank is a financial mediator in pharmacy's payments. Payment of taxes withheld from the employees' salary into the budget requires the following document:
Correct answer	Payment order
B	Check payable in account
C	Accounting form
D	Cash register receipt
E	Cash order
№	krok 2017-2018

Topic	Accounting as information system in pharmacies
Task	A system of indicators characterizes financial and business activity of an organization and the state of its assets and sources on the certain day in the monetary unit. Name this system:
Correct answer	Balance sheet
B	Business transactions log book
C	Double entry
D	Turnover balance sheet
E	Receipts and expenditures report
№	krok 2017-2018
Topic	Organization of Pharmaceutical Provision for Population
Task	According to the current Ukrainian legislation all drugs are divided into two categories: prescription and nonprescription (over-the-counter). Which one of the listed drugs requires no prescription?
Correct answer	Ascorbic acid, 500 mg №30
B	Tramadol, capsules, 0,05 №10
C	Clonidine, ampoules, 1 ml of 0,01% solution №10
D	Phenobarbital, tablets, 100 mg №6
E	Ketamine, 5% infusion solution, 2 ml №10
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	A disabled veteran of the WW2 has been prescribed codeine powder. What is the maximum permissible amount of codeine that can be di-spensed by the prescription?
Correct answer	0.2
B	1
C	0.6
D	1.2
E	0.1
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	Certain groups of drugs are subject to strict record keeping and storage in pharmacies. Specify a drug that relates to the group of narcotics:
Correct answer	Ethylmorphine hydrochloride

B	Dicaine
C	Analgene
D	Dephadrinum
E	Clonidine
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received a formulation for an extemporaneously compounded medication. Specify the document that is used to set the price for such medication:
Correct answer	Retail price list for drugs
B	Inventory report
C	Certificate of quality
D	Cash receipt voucher
E	Certificate of analysis
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	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?
Correct answer	5 years, exclusive of the current year
B	1 year, exclusive of the current year
C	6 months, exclusive of the current year
D	10 years, exclusive of the current year
E	1 month, exclusive of the current year
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received 10 kg of hawthorn tincture which was packaged in 80 ml bottles. This operation should be recorded in the following document:
Correct answer	Journal of laboratory and pre-packing operations
B	Receipt for the ordered medication
C	Consolidated register
D	Cashbook
E	Formulation journal

№	krok 2014
Topic	Payroll Accounting in Pharmacies
Task	Employees of a pharmacy receive hourly rate wage and bonuses based on individual performance. What document is issued when calculating the payroll advance?
Correct answer	Payroll record
B	Inventory report
C	Invoice
D	Cash receipt voucher
E	Cash payment voucher
№	krok 2014
Topic	Accounting of Goods in Pharmacies
Task	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?
Correct answer	Arrivals from the pharmaceutical warehouse
B	Markdown according to the pre-packing journal
C	Write-off of goods
D	Write-off of low-value inventory
E	Salary accounting
№	krok 2014
Topic	Accounting as information system in pharmacies
Task	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:
Correct answer	Debit
B	Equity
C	Credit
D	Assets
E	Liabilities
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received the goods according to the accompanying documentation. Who is responsible for keeping the record of medicines received by a business entity?

Correct answer	Authorized representative
B	Pharmacist of the pharmacy
C	Materially responsible person
D	Trustee
E	Chief accountant
№	krok 2014
Topic	Payroll Accounting in Pharmacies
Task	All employees are entitled to annual leave. What is the duration of the additional leave for pharmacy employees with non-standard worki-ng hours?
Correct answer	Seven calendar days
B	The additional leave is not granted
C	Ten calendar days
D	Twenty calendar days
E	Thirty calendar days
№	krok 2014
Topic	Payroll Accounting in Pharmacies
Task	Industrial, labor and socio-economic relations between the head of a pharmaceutical company and the employees are regulated by:
Correct answer	Collective agreement
B	Employment agreement
C	Corporate code
D	Contract
E	Statute
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	Arrangement of drugs in the retail space of a pharmacy can be characterized as either strong or weak. What arrangement of drugs is regarded as weak?
Correct answer	On the lower shelves
B	At the intersection of the ranks of shelves
C	The shelves on the right side as the buyers pass along
D	Cashier desk zone

E	Zones with a good frontal look
№	krok 2014
Topic	Payroll Accounting in Pharmacies
Task	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:
Correct answer	Minimum statutory wage
B	Cost of living for one person
C	Cost of living for incapacitated persons
D	Maximum payroll fund
E	Cost of living for children aged 6 to 18 years
№	krok 2014
Topic	Payroll Accounting in Pharmacies
Task	Employees of a company can be instructed to go on a business trip by the orders of the company's head. Specify the deadline for submission of an expense report after the employee's return from the trip:
Correct answer	3 days
B	4 days
C	5 days
D	6 days
E	2 days
№	krok 2014, 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	№1 in duplicate
B	№1, single copy
C	№1 and №3
D	№3 in duplicate
E	№3, single copy
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population

Task	Pharmacy №7 is engaged in both sales and production. What operations ARE NOT REGISTERED in the journal of laboratory and repackaging works?
Correct answer	Extemporaneous compounding of dosage forms
B	Preparation of semi-finished products
C	Preparation of concentrated solutions
D	Preparation of commercially available medications
E	Packaging of finished products in certain amounts
№	krok 2014
Topic	Cash Accounting in Pharmacies
Task	Cash receipts and payments at a pharmacy are recorded in the cashbook. Which of the following cash transactions IS NOT REGARDED as a receipt transaction?
Correct answer	Issuing funds to be accounted for
B	Recognizing cash receipts from sales at a pharmacy
C	Recognizing cash receipts from sales at pharmacy outlets and kiosks
D	Return of unused disbursement funds
E	Recognizing accrued salaries and advance payable
№	krok 2014
Topic	Economic Analysis of the Pharmacy Activity
Task	What system includes a set of legal rules that regulate the amounts, forms, methods and time limits for collecting taxes and tax-like charges that enable the state to perform its functions?
Correct answer	Tax
B	Accounting
C	Statistic
D	Reporting
E	Remuneration of labor
№	krok 2014
Topic	Cash Accounting in Pharmacies
Task	Cash receipts and payments at a pharmacy are recorded in the cashbook. Which of the following cash transactions IS NOT REGARDED as a receipt transaction?
Correct answer	Issuing funds to be accounted for
B	Recognizing cash receipts from sales at a pharmacy

C	Recognizing cash receipts from sales at pharmacy outlets and kiosks
D	Return of unused disbursement funds
E	Recognizing accrued salaries and advance payable
№	krok 2014
Topic	Accounting as information system in pharmacies
Task	Specify the principle of the pharmacy accounting which complies with the following definition: "This principle provides for continuous following the adopted accounting policy. Any changes to the accounting policy must be well-grounded and fixed in the financial statements":
Correct answer	Consistency
B	Periodicity
C	Expenses against revenues matching
D	Full disclosure
E	Going concern
№	krok 2014
Topic	Accounting of Goods in Pharmacies
Task	A pharmacy has a set of documents which confirm the ownership of computer programs. Specify the balance sheet item that shows the pharmacy's property:
Correct answer	Intangible assets
B	Goods
C	Low-value equipment
D	Monetary assets
E	Stock
№	krok 2014
Topic	Accounting of Goods in Pharmacies
Task	In order to expand its range of activities, pharmacy №12 purchased some manufacturing equipment. What group of economic resources does the manufacturing equipment relate to?
Correct answer	Fixed assets
B	Goods
C	Tara
D	Tangible assets
E	Incomplete capital investments

№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received a formulation for an extemporaneously compounded dosage form. The formula includes phenobarbital compounded with other drugs. Specify the required prescription form:
Correct answer	Form № 1 in duplicate
B	Form № 1
C	Form № 2 in duplicate
D	Form № 3
E	Form № 2
№	krok 2014
Topic	Accounting of Goods in Pharmacies
Task	A pharmacy has purchased a refrigerator and computer. These fixed assets are placed on the pharmacy's balance sheet at the following value:
Correct answer	Historic
B	Amortized
C	Residual
D	Market
E	Liquidating
№	krok 2014
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received a prescription for phenobarbital tablets written out by a physician of the city clinic to an epileptic patient. Prescriptions for this drug must be written out on the following prescription form:
Correct answer	Form № 3 and № 1 in a single copy
B	Form № 1 in duplicate
C	Form № 3 in duplicate
D	Form № 1 in a single copy
E	Form № 2
№	krok 2014
Topic	Payroll Accounting in Pharmacies
Task	A pharmacist with 10 years of service length is on a sick leave due to temporary disability. What allowance is he entitled to?
Correct answer	100% of the average wage

B	80% of the average wage
C	40% of the average wage
D	70% of the average wage
E	60% of the average wage
№	krok 2014
Topic	Cash Accounting in Pharmacies
Task	Pharmacy cashier is responsible for recording all credit and debit transactions. To enter into the books the cash received, a cashier should issue:
Correct answer	Cash receipt voucher
B	Cash payment voucher
C	Goods receipt note
D	Goods delivery note
E	Receipt note
№	krok 2013
Topic	Accounting as information system in pharmacies
Task	Business transactions of a pharmacy are recorded in the control accounts as listed in the chart of accounts. The balance on the ledger and subledger accounts is used to fill out the following document
Correct answer	Assets
B	Profit and loss account
C	Liabilities
D	First section of the liabilities side
E	Fourth section of the liabilities side
№	krok 2013
Topic	Cash Accounting in Pharmacies
Task	An accountant of a pharmacy issued a cash receipt voucher for the sales proceeds. What document is used to register cash receipt and cash payment vouchers before the cash arrives to the cashiers?
Correct answer	Register of receipt and payment cash documents
B	Cash book
C	Ledger of cash dispensed and received by the senior teller
D	Cash report
E	Pay list

№	krok 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	During the working day a pharmacist prepared five dosage forms. Which of them requires a complete chemical control?
Correct answer	Eye drops 10 ml of 2% ethylmorphine hydrochloride solution
B	5% aethonium solution
C	Mixtura Pavlovi
D	Antipruritic ointment
E	Ear drops with levomycitin
№	krok 2013
Topic	Accounting as information system in pharmacies
Task	A pharmacy plans to expand the production of medicines. For this purpose it purchased the production equipment at a cost of 7000 UAH. The cost of the equipment will be recorded to the balance of the pharmacy as:
Correct answer	Initial cost
B	Fair value
C	Amortization cost
D	Residual
E	Revalued amount
№	krok 2013
Topic	Accounting as information system in pharmacies
Task	Business transactions of pharmacies are reported in the accounts. Specify the account that reports the settlements with debtors and creditors:
Correct answer	Nominal
B	Positive
C	Negative
D	Business
E	Trial balance
№	krok 2013
Topic	Accounting of Goods in Pharmacies
Task	Apart from goods sales, there are other business transactions that can be characterized as goods disposal. Which of the following business transactions reduces the stock at pharmacies?
Correct answer	Disposal of products for economic needs

B	Reclassifying other supplies as goods
C	Bringing the oversupply on charge
D	Revaluation for the packing and laboratory work
E	Bringing the glassware on charge
№	krok 2013
Topic	Economic Analysis of the Pharmacy Activity
Task	A pharmacy serves the polyclinics of a city district. Specify the bill of materials that shows the number of drugs dispensed on prescriptions of the doctors who work in the polyclinics:
Correct answer	Outpatient
B	Inpatient
C	Polyclinic
D	Medical
E	-
№	krok 2013
Topic	Economic Analysis of the Pharmacy Activity
Task	At the end of the reporting period a pharmacy makes an analysis of its commercial and financial activities. What economic index describing the commercial and financial performance is defined as the ratio of the pharmacy profit to the turnover?
Correct answer	Profitability
B	Distribution costs
C	Wholesale turnover
D	Retail turnover
E	Bill of material
№	krok 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	Who is responsible for the acceptance of goods and medical products with accompanying incoming quality control?
Correct answer	Authorized representative
B	Supplier pharmacist
C	Pharmacist
D	Head of pharmacy
E	Analyst
№	krok 2013

Topic	Economic Analysis of the Pharmacy Activity
Task	Quarterly evaluation of business and financial performance of a pharmacy involves calculating its profitability. For this purpose the following data is used: turnover - 100 thousands UAH, gross profit - 25 thousands UAH, expenditures - 1 thousand UAH. Calculate the profitability of the pharmacy:
Correct answer	15%
B	20%
C	10%
D	22%
E	25%
№	krok 2013
Topic	Economic Analysis of the Pharmacy Activity
Task	Economic analysis of pharmacy activity involves a number of absolute indices. What index is determined by the formula: "income from sales - prime cost of goods":
Correct answer	Gross profit
B	Amount of costs
C	Level of costs
D	Total balance
E	Net profit
№	krok 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	F-1
B	F-2
C	No prescription
D	F-3 in duplicate
E	Prescription forms F-1 and F-3 in duplicate
№	krok 2013
Topic	Payroll Accounting in Pharmacies
Task	Vacation leaves for employees of pharmacies include paid annual, additional, sabbatical, social leaves, as well as unpaid leaves. What is the total duration of the paid basic and additional vacation leave?

Correct answer	59 calendar days
B	60 calendar days
C	90 calendar days
D	70 calendar days
E	65 calendar days
№	krok 2013
Topic	Pharmacy Stocktaking (Inventory)
Task	What final document is used for the preparation of the report on the discrepancies revealed in course of the inventory at the pharmacy?
Correct answer	Act on the inventory results
B	Inventory item description
C	Checklist
D	Commercial report
E	Invoice
№	krok 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	Pharmaceutical market of Ukraine comprises pharmacies of various forms of ownership. Specify the form of ownership for a community pharmacy:
Correct answer	Territorial community
B	Workforce of an enterprise
C	Private person
D	Group of shareholders
E	-
№	krok 2013
Topic	Payroll Accounting in Pharmacies
Task	Production, labour and socioeconomic relations between the head of a pharmaceutical company and the workforce are regulated by:
Correct answer	Collective agreement
B	Labour contract
C	Corporate code
D	Contract

E	Statute
№	krok 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy sells medicines. Which of the following medicines is on the list of the controlled substances?
Correct answer	Tramadol
B	Postinor
C	Gentamicin sulfate
D	Streptocid
E	Hydrocortisone acetate
№	krok 2013
Topic	Accounting as information system in pharmacies
Task	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:
Correct answer	Amount recorded in the constituent documents
B	Amount of noncurrent assets
C	Total sources of funds
D	Total assets
E	Outstanding amount
№	krok 2013
Topic	Accounting as information system in pharmacies
Task	A retail pharmacy has been purchasing goods within an accounting period. What changes to the balance will result from this business transaction?
Correct answer	Increase in assets and liabilities
B	Decrease in assets and liabilities
C	Changes will be caused to the assets only
D	Changes will be caused to the liabilities only
E	
№	krok 2013
Topic	Payroll Accounting in Pharmacies
Task	A pharmacist worked on a holiday, and the time worked was within the normal working hours of the current month. The employee would be entitled to be paid:

Correct answer	Fixed salary + one daily rate
B	Fixed salary + double daily rate
C	According to the standard procedure as for a normal working day
D	There would be no penalty rates
E	Single piecework rate
№	krok 2013, 2012
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy has a license for selling narcotic drugs. The warrant for the receipt of these drugs from the pharmacy warehouse is valid for:
Correct answer	No longer than 10 calendar days from the date of issue
B	No longer than three months from the date of issue
C	No longer than one calendar days from the date of issue
D	No longer than one year from the date of issue
E	No longer than five calendar days from the date of issue
№	krok 2013, 2012
Topic	Payroll Accounting in Pharmacies
Task	A pharmacist was on a business trip. What is the deadline for submitting a travel expense report?
Correct answer	Three working days after returning from a trip
B	Four working days after returning from a trip
C	Ten working days after returning from a trip
D	A week after returning from a trip
E	There is no deadline
№	krok 2013
Topic	Cash Accounting in Pharmacies
Task	An accountable person (accountant) has been given some cash from the cash account of the company for the purchase of stationery goods. What is the deadline for submitting a full statement of the accountable person on the cash use after receiving the cash?
Correct answer	Third banking day
B	Five working days
C	Ten working days
D	One week

E	There is no fixed term
№	krok 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received a prescription for ethylalcohol. What amount of alcohol can be dispensed to the patient with diabetes free of charge?
Correct answer	100 g per month
B	150 g per month
C	50 g per month
D	200 g per month
E	There is no standard
№	krok 2013
Topic	Organization of Pharmaceutical Provision for Population
Task	Schedule of sanitation actions in pharmacies is regulated by the relevant regulatory acts. Cleaning day at a pharmacy must be scheduled for at least 1 time:
Correct answer	In a month
B	In a week
C	In 3 days
D	In 10 days
E	In 5 days
№	krok 2012, 2010
Topic	Payroll Accounting in Pharmacies
Task	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?
Correct answer	36 hours
B	38 hours
C	40 hours
D	30 hours
E	Irregular working week
№	krok 2012
Topic	Economic Analysis of the Pharmacy Activity

Task	A pharmacy selling officinal drugs is a successful participant of the pharmaceutical market. Specify the business transaction which is qualified as pharmacy revenue:
Correct answer	Proceeds of a structural subdivision of a pharmacy
B	Writing-off of the cost of goods sold
C	Receipt of advance payment made by a customer
D	Tax charge
E	Salary accounting
№	krok 2012
Topic	Economic Analysis of the Pharmacy Activity
Task	A pharmacy provides its customers with officinal medicines. Specify the business transaction which is qualified as pharmacy expenses:
Correct answer	Write-off of cost of goods sold
B	Pharmacy proceeds
C	Proceeds of a structural subdivision
D	Personal income tax
E	Posting of goods
№	krok 2012, 2011, 2010
Topic	Accounting of Goods in Pharmacies
Task	A pharmacy manager is writing the monthly "Inventory report". What business transactions should be represented in the expenditure item of the report?
Correct answer	Drug sales
B	Herbal raw material purchases
C	Payroll payment
D	Amortization charged to operation
E	Extra-evaluation of laboratory-packaging works
№	krok 2012
Topic	Organization of Pharmaceutical Provision for Population
Task	Which of the pharmacy departments is responsible for checking the quantity and quality of received goods, their storage and dispensing to other departments?
Correct answer	Inventory department
B	Compounding and production department

C	Department of finished dosage forms
D	Department of over-the-counter drugs
E	Department of curative cosmetics
№	krok 2012
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received a batch of raw material - chamomile flowers. How should this material be stored?
Correct answer	Separately from all other kinds of raw material
B	According to the list B requirements
C	According to the list A requirements
D	As a narcotic raw material
E	In a light room
№	krok 2012
Topic	Organization of Pharmaceutical Provision for Population
Task	Having ascertained that the quality of raw material meets the requirements of the analytical normative documentation the quality control department should issue a document. Specify this document:
Correct answer	Certificate of analysis
B	Pharmacopoeia entry
C	Order
D	Request
E	Standard
№	krok 2012, 2011
Topic	Economic Analysis of the Pharmacy Activity
Task	A pharmacy plans to purchase and retail goods of different stock record units. Which group of goods does VAT reduction apply to?
Correct answer	Medicaments
B	Baby food
C	Optics
D	Curative cosmetics
E	Perfumes
№	krok 2012, 2011
Topic	Organization of Pharmaceutical Provision for Population

Task	A pharmacy received a batch of medicines from a pharmacy depot. Specify the drug subject to the controlled substance inventory in pharmacies:
Correct answer	Dicaine
B	Paracetamol
C	Analgin
D	Novocaine
E	Acetylsalicylic acid
№	krok 2012, 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy received some medicines from the warehouse. What medicine is subject to the stocktaking in the pharmaceutical institutions?
Correct answer	Codeine
B	Aminalonum
C	Corvalolum
D	Analginum
E	Butadionum
№	krok 2012, 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy sells drugs by retail. Omnopon relates to the following group of controlled drugs:
Correct answer	Narcotic
B	Psychotropic
C	Toxic
D	Potent
E	General sale list
№	krok 2012, 2011
Topic	Accounting of Goods in Pharmacies
Task	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?
Correct answer	Wage fund
B	The rate of trade mark-up
C	Sales volume

D	Turnover
E	The left-over goods in terms of settlement prices
№	krok 2012
Topic	Organization of Pharmaceutical Provision for Population
Task	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?
Correct answer	Register of medicinal products accepted for sale
B	Quality certificates
C	Information on state registration
D	National register of medicinal products
E	Opinion letter of the territorial inspectorate
№	krok 2012, 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	The founders are going to open a retail pharmacy. What way of business running is stipulated in this case?
Correct answer	Licence-based
B	Normative
C	Free
D	Limited
E	Without preliminary licencing or registration
№	krok 2012
Topic	Payroll Accounting in Pharmacies
Task	Compulsory deductions from employee's 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:
Correct answer	Charitable contributions
B	Alimony
C	Contributions to the Social insurance fund for unemployment
D	Contributions to the Social insurance fund for temporary disability
E	Superannuation contributions
№	krok 2012, 2009
Topic	Accounting as information system in pharmacies

Task	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:
Correct answer	10 000 UAH
B	4 000 UAH
C	7 500 UAH
D	2 500 UAH
E	12 000 UAH
№	krok 2012, 2011, 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	Managers order
B	State inspection of drugs quality control
C	Head of regional structure
D	Proprietor of an enterprise
E	The order of head of territorial inspection
№	krok 2012, 2011, 2010
Topic	Pricing of Pharmaceuticals in Ukraine
Task	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:
Correct answer	The difference between the sale price and purchase price of goods
B	The difference between the sales price and markup
C	The difference between the sales price and the customs price
D	The amount of goods sold
E	Rummage (goods remains) at the end of the month
№	krok 2012
Topic	Accounting of Goods in Pharmacies
Task	A pharmacy received a batch of goods from a supplier. What is the main financial document for posting the goods at the pharmacy?
Correct answer	Receipts note
B	Goods delivery note

C	Requisition
D	Cash order
E	Aquittance
№	krok 2012, 20111
Topic	Organization of Pharmaceutical Provision for Population
Task	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 . . %:
Correct answer	60%, 40%
B	80%, 60%
C	50%, 40%
D	40%, 20%
E	60%, 30%
№	krok 2012
Topic	Accounting as information system in pharmacies
Task	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?
Correct answer	Current and non-current assets
B	Own and borrowed funds
C	Own capital
D	Borrowed funds
E	-
№	krok 2012, 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy store was supplied with 100 packs of a product listed as <i>Nitroglycerine</i> . With regard to its physicochemical properties this preparation should be rated among the following drug group?
Correct answer	Explosive substances
B	Explosion hazardous substances
C	Highly inflammable substances
D	Combustible substances
E	Volatile substances
№	krok 2012, 2011, 2009

Topic	Accounting as information system in pharmacies
Task	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 for completion of the following document
Correct answer	Assets
B	Profit and Loss Account
C	Liabilities
D	First section of the liabilities balance sheet
E	Fourth section of the liabilities balance sheet
№	krok 2011, 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	In 2 copies of form F-1
B	On the pink form
C	On the form F-3
D	On the form F-1
E	On the forms F-3 and F-1
№	krok 2011
Topic	Organization of Pharmaceutical Provision for Population
Task	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?
Correct answer	Put the stamp "invalid" and return the prescription to the patient
B	Supply 1/3 of the maximum single dose
C	Supply the maximum single dose, multiplied by the number of powders
D	Supply the highest single dose
E	Supply 1/3 of the maximum single dose, multiplied by the number of powders
№	krok 2011
Topic	Accounting of Goods in Pharmacies
Task	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?

Correct answer	Acceptance certificate
B	Consignation note
C	Write-off certificate
D	Invoice
E	-
№	krok 2011, 2009
Topic	Accounting as information system in pharmacies
Task	Financial accountability of pharmacies consists of separate account forms. Which form presents accounts payable for the goods purchased?
Correct answer	Balance sheet, form 1
B	Financial performance report, form 2
C	Financial performance report, form 2m
D	Net worth statement, form 3
E	Balance assets, form 1
№	krok 2011
Topic	Pricing of Pharmaceuticals in Ukraine
Task	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:
Correct answer	10%
B	50%
C	40%
D	30%
E	20%
№	krok 2011
Topic	Pricing of Pharmaceuticals in Ukraine
Task	Sales of medical cosmetics retailed in pharmacies are taxable at the VAT rate of 20%. Who is charged with it?
Correct answer	End consumer
B	Product manufacturer
C	Wholesale intermediary company firm
D	Pharmacy
E	Customs service

№	krok 2011
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy is engaged in retail sales of drugs. What group of drugs does atropine sulphate relate to?
Correct answer	Toxic
B	Drastic
C	Over-the-counter
D	Narcotic
E	Psychotropic
№	krok 2011, 2010
Topic	Accounting as information system in pharmacies
Task	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?
Correct answer	The amount recorded in constituent documents
B	The amount of noncurrent assets
C	The amount of fund formation sources
D	Total assets
E	The amount of debts of an enterprise
№	krok 2011
Topic	Payroll Accounting in Pharmacies
Task	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:
Correct answer	Pharmacy expenditures
B	Pharmacy revenues
C	Pension fund
D	Environment stimulation fund
E	Reserve fund
№	krok 2011, 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	Pharmacy storehouse

B	City's health department
C	Wholesale companies
D	Typography
E	Pharmaceutical corporation
№	krok 2011, 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	Cardioglycosides of <i>Adonis vernalis</i> are used for heart failure treatment. This plant raw material should be stored:
Correct answer	According to the list B
B	According to the list A
C	Under normal conditions
D	Protected from CO_2
E	In metal containers
№	krok 2011, 2010
Topic	Pharmacy Stocktaking (Inventory)
Task	During inventory of a pharmacy the surplus of inventory holdings was revealed. What actions concerning the surplus should be taken by the inventory commission?
Correct answer	Take on charge
B	Confiscation by superior organization
C	Abolishment
D	Immediate realization
E	Writing-off
№	krok 2012, 2011, 2009
Topic	Accounting as information system in pharmacies
Task	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 for completion of the following document
Correct answer	Assets
B	Profit and Loss Account
C	Liabilities
D	First section of the liabilities balance sheet
E	Fourth section of the liabilities balance sheet

№	krok 2011
Topic	Cash Accounting in Pharmacies
Task	A routine inventory revealed a cash shortage. Who must reimburse the sum of the identified shortage?
Correct answer	Cashier
B	Pharmacy director
C	Deputy director of pharmacy
D	Department head
E	Deputy head of Department
№	krok 2011, 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	In 2 copies of form F-1
B	On the pink form
C	On the form F-3
D	On the form F-1
E	On the forms F-3 and F-1
№	krok 2011
Topic	Organization of Pharmaceutical Provision for Population
Task	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?
Correct answer	Put the stamp "invalid" and return the prescription to the patient
B	Supply 1/3 of the maximum single dose
C	Supply the maximum single dose, multiplied by the number of powders
D	Supply the highest single dose
E	Supply 1/3 of the maximum single dose, multiplied by the number of powders
№	krok 2010
Topic	Accounting as information system in pharmacies
Task	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?
Correct answer	Total assets and liabilities will decrease by 3000 UAH

B	Total assets and liabilities will not change
C	Total assets and liabilities will increase by 3000 UAH
D	Total assets decreased, while liabilities increased by 3000 UAH
E	Total assets increase, while liabilities decreased by 3000 UAH
№	krok 2010
Topic	Payroll Accounting in Pharmacies
Task	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?
Correct answer	The amount of maternity support
B	The amount of leaf of invalidity
C	Dividends
D	The amount of assistance for the care of patients
E	The amount of in-kind benefit
№	krok 2010, 2009
Topic	Pharmacy Stocktaking (Inventory)
Task	Inventory in a pharmacy revealed a shortage within the range of natural loss. This shortage will be rated as expenses at the following price:
Correct answer	Wholesale prices
B	Consumer prices
C	Contractual prices
D	Quota purchase prices
E	Negotiated price
№	krok 2010
Topic	Accounting as information system in pharmacies
Task	An accountant is recording business transactions of a pharmacy. Which transaction is to be entered on the credit side of the cash account?
Correct answer	Payroll
B	Pharmacies revenue
C	Small retail network revenue
D	Money receipt for salaries
E	Accountable person repayment

№	krok 2010
Topic	Accounting as information system in pharmacies
Task	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:
Correct answer	I section of assets
B	I section of liabilities
C	II section of assets + III section of assets
D	IV section of liabilities
E	I section of liabilities + IV section of liabilities
№	krok 2010
Topic	Accounting as information system in pharmacies
Task	The total of business transaction records of assets and liabilities in the accounting statement for a certain period is called:
Correct answer	Turnover
B	Amount of balance
C	Debit
D	Credit
E	Balance
№	krok 2010
Topic	Accounting of Goods in Pharmacies
Task	At the end of each month a pharmacy manager writes an Inventory report. This document relates to the following type of accounting:
Correct answer	Intraeconomic
B	Accountancy
C	Financial
D	Statistical
E	Taxation
№	krok 2010
Topic	Cash Accounting in Pharmacies
Task	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:
Correct answer	Has not registered a statute

B	Is located in another administrative area
C	Has no stamp
D	Has not provided the balance
E	
№	krok 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	In order to fill a burette a pharmacist prepared 2 l of 10% benzoate solution. This operation should be recorded in the following register:
Correct answer	Laboratory
B	Packaging
C	Commodity report
D	Prescription
E	Spot (cash)
№	krok 2010
Topic	Organization of Pharmaceutical Provision for Population
Task	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?
Correct answer	Reception division
B	Expedition division
C	Configuration division
D	Stores division
E	Operations division
№	krok 2009
Topic	Pricing of Pharmaceuticals in Ukraine
Task	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?
Correct answer	10% of manufacturer's wholesale price
B	15% of manufacturer's wholesale price
C	30% of manufacturer's wholesale price
D	35% of manufacturer's wholesale price

E	25% of manufacturer's wholesale price
№	krok 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	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
Correct answer	No less than three years
B	No less than one year
C	No less than two years
D	No less than five years
E	No less than ten years
№	krok 2009
Topic	Accounting as information system in pharmacies
Task	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:
Correct answer	Circulating assets and non-current assets
B	Owned and borrowed assets
C	Circulating assets and owned capital
D	Non-current and borrowed assets
E	Circulating and borrowed assets
№	krok 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	In a separate room of aseptic department
B	In the assistant room
C	In the washing room
D	In the prescription department
E	In the sales area
№	krok 2009
Topic	Organization of Pharmaceutical Provision for Population

Task	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:
Correct answer	At no cost
B	50% of price
C	Full price
D	30% of price
E	70% of price
№	krok 2009
Topic	Accounting as information system in pharmacies
Task	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"?
Correct answer	Net profit (sales proceeds)
B	Cost of goods sold
C	Administration expenses
D	Sales expenses
E	Profits tax
№	krok 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	In a locked metal case
B	In a safe
C	In a wooden case
D	In a refrigerator
E	In the internal safe partition
№	krok 2009
Topic	Economic Analysis of the Pharmacy Activity
Task	At the end of each month accountant of a pharmacy calculates amount of realized price markup. Which index IS NOT USED for such calculation?
Correct answer	Total of cash in vault
B	Total value of received goods in retail and wholesale prices

C	In-stock balance at the beginning of month in retail prices
D	In-stock balance at the beginning of month in wholesale prices
E	Total sales proceeds
№	krok 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	A pharmacy functions on the base of collective financial liability. The financial liability agreement may be reexecuted in the following case:
Correct answer	Dismissal of over 50% of staff
B	Dismissal of one staff member
C	Dismissal of 5% of staff
D	Dismissal of 10% of staff
E	Employment of new employees
№	krok 2009
Topic	Payroll Accounting in Pharmacies
Task	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?
Correct answer	100% of average salary
B	90% of average salary
C	80% of average salary
D	60% of average salary
E	50% of average salary
№	krok 2009
Topic	Accounting of Goods in Pharmacies
Task	When filling the "Inventory report", a pharmacy manager represented a number of business transactions in the receipts section of report. Such transactions include:
Correct answer	Purchase of drugs and pharmaceutical merchandise
B	Total of realized trade mark-up
C	Products consumption for business needs
D	Total of sale
E	Markdown on account of laboratory packing works
№	krok 2009

Topic	Accounting as information system in pharmacies
Task	Accounting of pharmaceutical institutions includes control accounts of nine classes. What accounting units are represented in the accounts of the 4-6 classes?
Correct answer	Liability
B	Pharmacy assets
C	Element costs
D	Material costs
E	Incomings and business results
№	krok 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	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:
Correct answer	3 – 5° C
B	0 – 2° C
C	7 – 10° C
D	10° C
E	12 – 15° C
№	krok 2009
Topic	Organization of Pharmaceutical Provision for Population
Task	Leaves of belladonna, henbane and datura containing tropane alkaloids must be stored according to the following list requirements:
Correct answer	B list (these drug substances require caution in handling, storage or use)
B	A list (poisonous drug substances)
C	General sales list
D	Essential oil materials list
E	List of substances equivalent to narcotics
№	krok 2009
Topic	Cash Accounting in Pharmacies
Task	An advance holder (accountant) received money from the cash fund of an enterprise for purchase of office accessories. After the cash advance the advance holder must submit the statement of application of funds no later than:

Correct answer	On the next working day
B	In three working days
C	In ten working days
D	In a week
E	There is no deadline
№	krok 2009
Topic	Accounting as information system in pharmacies
Task	Balance is a part of financial accounting of pharmacies. What index is reflected in the assets of the balance sheet?
Correct answer	Residual value of fixed assets
B	Retail turnover
C	Wholesale turnover
D	Proceeds of a pharmacy
E	Salary costs