

**Ministry of Health of Ukraine  
National Pirogov Memorial Medical University, Vinnytsya**

**Department of Pharmacy**

«AGREED»  
with the Methodical Council  
of the Pharmaceutical Faculty  
Minutes № 2  
Dated «21» 12 2023

Head of the Methodical Council  
of the Pharmaceutical Faculty

 assoc. prof. of HEI Tetyana YUSHCHENKO

«APPROVED»  
by the Academic Council  
of the Stomatological and Pharmaceutical  
Faculties of the National Pirogov Memorial  
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Minutes № 2  
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Head of the Academic Council of the  
Stomatological and Pharmaceutical Faculties

 prof. of HEI Serhiy POLISHCHUK

**Instruction to the station of the  
Objective Structured Practical Examination Station**

Station name	<b>Station № 3: «Organization of drug supply of the population and accounting in the pharmacy»</b>
Subject	Organization and management of pharmacy
Speciality	226 «Pharmacy, industrial pharmacy»
Educational qualification	Master of pharmacy
Professional qualification	Pharmacist
Course	V
Form of study	Full-time

### Instruction to the station № 3

#### «Organization of drug supply of the population and accounting in the pharmacy»

##### Task:

1. Be able to accept prescriptions from outpatients, accept, storage, and release inventory and other assets of the pharmacy;
2. Be able to reflect business transactions in management accounting documents;
3. Be able to reflect business transactions in accounting documents;
4. Be able to ensure the quality of work performed and control the quality of medicines;
5. Be able to justify and make management decisions;
6. To be able to use normative-legal, legislative acts of Ukraine and recommendations of good pharmaceutical practices;
7. Be able to form prices for medicines, medical devices, related products, to carry out the procedure for calculating economic indicators, basic taxes and fees in accordance with pharmaceutical legislation;
8. Be able to analyze management accounting documents;
9. Be able to analyze accounting documents;
10. Be able to demonstrate professional communication skills.

##### Station equipment:

1. Practical situations.
2. Documents of management reporting: income and expenditure orders, cash book, settlement receipts, logs of registration of income and expenditure cash orders, cash flow statement, commodity report, report on economic activity of the pharmacy, documents intended for inventory of inventory values, documents accompanying the goods to the pharmacy, laboratory-packing magazines, magazines of object-quantitative account, magazines for registration of results of internal pharmacy control.

Accounting documents.

1. Registrar of settlement operations «Maria-301 MTM.
2. Information system "Paracelsus".
3. Paper A-4.
4. Handle.

In the case of distance learning (in order to prevent the spread of acute respiratory disease COVID-19 caused by coronavirus SARS-CoV-2), the procedure for conducting an **objective structured practical examination** (OSPE) is regulated by the Regulations on the introduction of elements of distance learning in National Pirogov Memorial Medical University, Vinnytsya and will take place on the Microsoft Teams platform.

**Equipment for distance OSPE:** practical situation.

On the day of the exam, the secretary of the State Examination Commission joins the meeting of the examiner of the student, the group which passes the exam according to the schedule. At the station, the student must greet and introduce himself, present a document (passport) proving his identity to the teacher. The applicant of higher education receives a practical situation that allows to assess the practical skills of: the release of over-the-counter and prescription drugs; release of drugs that are subject to reimbursement and are available by electronic prescriptions; acceptance of prescriptions from the population for the manufacture of medicines in a pharmacy and their control and release; organization of subject-quantitative accounting of medicines in the pharmacy; organization of proper storage of medicines, medical devices and related goods; determining the

current need for medicines; registration of release of the goods in medical and preventive establishments; conducting insidepharmacy control of medicines; manufacture of insidepharmacy perveyens; organization of acceptance of inventory from suppliers and the implementation of their management and accounting; calculation and analysis of the main economic indicators of the pharmacy enterprise; determination of prices for medicines and related goods, calculation of wages, other incentive and compensation payments; cash flow accounting; accounting and analysis of retail and wholesale trade; organization of inventory of inventory.

The duration of the station is 8 minutes. After the end of the stay at the station, the examiner does not accept the answer. Note that the teacher is an observer of your actions and does not provide instructions, comment or question.

**Requirements for passing of the station:**

- use a computer or laptop during the response;
- the answer is accepted under the condition of the included camera, where the student who passes the exam is clearly visible, and the included microphone with a clear sound;
- video is recorded while working at the station.

It is forbidden to use a mobile phone and other electronic gadgets, to transmit, copy and take out any information related to the exam.

**Example of response evaluation of Applicant Higher Education on the practical situation from the organization and economy of pharmacy.**

The pharmacy №10 received a prescription from a patient with type 2 diabetes mellitus in the prescription and production department:

Take: Metformin tablets INDAR 1000mg №30

Mark: 1 tablet 2 times a day.

1. Give the algorithm of actions of the pharmacist when taking a prescription and dispensing the drug. Check the correctness of the prescription in accordance with the legal framework governing the release of this drug.

2. Dispense the medicinal product in accordance with requirements of the pharmaceutical supply of privileged categories of the population. Register the prescription in the management and accounting documents.

Criteria that evaluate	The answer of the student	Evaluation of completed tasks, points
1. Ability to demonstrate professional communication skills.	Greetings, introductions, beginning and end of communication.	0,15
2. Accepting prescriptions from outpatients	Electronic prescription form f-1.	0,1
	The written electronic prescription is integrated with the software of the pharmacy network. The information is received by the patient in the form of an SMS message. The card number combines the patient's treatment history with all the data about him in the E-health system.	0,2
	The prescription is stored in an electronic information system. Shelf life according to the paper prescription.	0,2
3. Reflection of business transactions in management accounting documents.	Report on prescription drugs, the cost of which is subject to reimbursement.	0,25
	Commodity Report (expenditure part).	0,25
4. Ensuring the quality of performed work and quality control of medicines.	Quality control of Metformin tablets INDAR 1000mg №30, upon admission to the pharmacy, is carried out by an authorized person in accordance with the method of incoming quality control of drugs.	0,5

	According to the "Basic Terms of Delivery of Medical Products", the medicine that arrived at the pharmacy (Metformin INDAR 1000mg №30) must have a remaining shelf life of at least 60%.	
5. Substantiation and management decisions.	Dispense the drug free of charge, as the drug is designed to provide patients with type II diabetes and belongs to the program "Affordable Medicines".	0,5
6. Ability to use legal and legislative acts of Ukraine and recommendations of good pharmaceutical practices.	When receiving and dispensing drugs, the pharmacist is guided by the relevant legal documents: 1. Order of the Ministry of Health dated 18.04.18 № 735 "On Amendments to the Order of the Ministry of Health dated 19 July 2005 № 360".	0,25
	2. Resolution of the Cabinet of Ministers of Ukraine updated 17.08.1998 № 1303 "On streamlining free and preferential dispensing of medicines according to doctors' prescriptions in case of outpatient treatment of certain groups of the population and for certain categories of diseases "(as amended).	0,25
	3. Resolution of the Cabinet of Ministers of Ukraine updated 27.02.19. №135 "Some issues of drug reimbursement."	0,25
	4. Resolution of the Cabinet of Ministers of Ukraine updated 25.03.2009 № 333 «Some issues of state regulation of prices for medicines and medical devices"	0,25
	5. Order of the Ministry of Health of Ukraine dated 15.09.2022 №366 "On approval of the Register of medicinal products subject to reimbursement".	0,25
7. Formation of prices for medicinal products in accordance with pharmaceutical legislation.	The medicinal product is dispensed from the pharmacy in accordance with the register of medicinal products, the cost of which is subject to reimbursement according to the Order of the Ministry of Health of Ukraine dated 15.02.2021 № 251 "On approval of the Register of medicinal products subject to reimbursement".	0,3

	Reimbursement of the cost of a medicinal product dispensed to a pharmacy is made by the National Health Insurance Fund twice a month on the basis of a report on prescription drugs, the cost of which is subject to reimbursement.	0,3
8. Characteristics of management accounting documents.	The total amount of drugs that dispensed by electronic prescriptions is registered in the expenditure part of the commodity report.	0,5
	The main document of management accounting in pharmacies is a report on the financial and economic activities of the pharmacy, which is one of the cumulative documents and consists of nine sections. Entries in the monthly report are made on the basis of primary documents, and the calculation of balances at the end of the month is based on the formula of the goods balance: Balance1 + Receipts = Expenditure + Balance2	
9. Characteristics of accounting documents.	Accounting of a business transaction, namely the sale of goods (reflection of income from sales) is carried out on the active account 301 "Cashier in national currency and passive account 702" Income from the sale of goods ".	0,25
10. Skills of the use of information and communication technologies.	An information program is used to automate the processes in the pharmacy "Paracelsus". Registrar of settlement operations «Maria-301 MTM is used for settlements with consumers for the released goods. Suitable device for printing fiscal documents. Medical information system "Doctor Eleks" is used for dispense drugs with electronic prescriptions.	0,25
<b>Maximum number of points / traditional score per station – 5,0 / «5»</b> <b>0/0,15/0,5/0,5/0,5/0,5/1,25/0,6/0,5/0,25/0.25/5,0</b>		

### **List of practical situations:**

- procedure for dispensing drugs by electronic prescriptions;
- the procedure for dispensing drugs to outpatients who are subject to reimbursement;
- determining the cost of drugs manufactured in a pharmacy;
- discharge of over-the-counter drugs;
- the order of acceptance of goods in a drugstore;
- manufacture and accounting of inside-pharmacy pervoyens;
- accounting for cash flows in the operating cash desk;
- determination of prices for medicines, medical devices and related products;
- determination of inventory results, determination of balance sheet results;
- accounting for cash flows at the cash desk of the enterprise;
- calculation of wages;
- calculation of temporary disability;
- calculation of vacation;
- registration of medicines that are subject to object-quantitative account in the accounting documents;
- registration of business transactions in management accounting documents;
- registration of business transactions on accounting accounts;
- calculation and analysis of economic indicators of the pharmacy enterprise;
- accounting for the movement of fixed assets and IBE;
- organization of the release of goods in hospitals and other institutions.

### **List of practical situations**

#### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 1**

The head of the pharmacy "Wish you health" carried out an economic analysis of the efficiency of the pharmacy's activity. Analyzes the main economic indicators of the activity of two pharmacies, which are shown in the table:

<b>Indicator</b>	<b>Pharmacy №1</b>	<b>Pharmacy №2</b>
Turnover, UAH	1 500 000	1 700 000
Expences, UAH	320 000	340 000
Trade overlays, UAH	350 000	380 000
Labor Productivity, UAH	15 people	18 people

1. Explain the economic significance of the indicators «turnover», «trade overlays», «standard of commodity stocks», «profit», «profitability», «labor productivity». Display the indicators of turnover in the Pharmacy's Commodity Report.
2. Calculate the net profit, the indicator of profitability and labor productivity. Show the economic indicators in the financial statements of the pharmacy that works on the general taxation system. Describe the regulatory framework.

#### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 2**

A patient applied to pharmacy №10 with a request to receive a medicine that is subject to reimbursement under the program of state guarantees of medical care for the population, namely:

Take: Tabl. Clopidogrel 75 mg № 10

Mark: 1 tablet once a day.

1. Explain the procedure for dispensing of the medicinal product. Draw up documents for the reimbursement of the cost of the medicinal product and register it in administrative accounting documents.
2. Set the reimbursement amount. Determine the type of turnover by structure and display it on accounting accounts. Describe the legal framework that regulates the dispensing of drugs.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 3**

In the pharmacy № 3 from private enterprises «Optima – Pharm» received medicinal products that belong to the list of medicinal products necessary for the implementation of measures aimed at preventing the occurrence and spread, localization and elimination of outbreaks, epidemics and pandemics of the acute respiratory disease, namely: tab. Doxycycline 100 mg № 10 at the purchase price of UAH 150 in the amount of 50 packages, and tab. Molnupiravir 200 mg № 40 at the purchase price - UAH 350 in the amount of 20 packages. Calculate the retail price and the amount of the trade mark-up for the indicated medicines.

1. Explain the procedure for organizing the reception of goods in a pharmacy and the peculiarities of pricing for the corresponding medicinal products. Display the business transaction in the management accounting documents.
2. Determine the retail prices and the amount of the trade mark-up for medicinal products. Register the business transaction on bookkeeping accounts. Describe the normative legal documents that regulate the pricing procedure for medicinal products.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 4**

The visitor applied to the pharmacy № 3 with a list of medicines she needs to buy, namely: Gramox - caps. 0.5g № 12, Broncholitín syrup fl. 125 g, Paracetamol caps. 500 mg № 10, Prozerin solution. for/in. 0.05% – 1 ml amp. № 10, Niosepan tab. 10 mg № 50.

1. Explain the procedure for dispensing each of the listed medicines. Divide medicines into prescription and non-prescription. Describe the legal documents that regulate the procedure for dispensing medicinal products.
2. Dispense over-the-counter medications in accordance with pharmaceutical care. Indicate the procedure for prescribing and dispensing medicines through the electronic health care system (EHS).

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 5**



The pharmacy from private enterprises "Optima-Pharm" in accordance with the accompanying documents received drugs: Amlodipine tab. 5 mg № 30, Ukraine, Hydrochlorothiazide tab. 25 mg blister № 20, Lubnyfarm Ukraine, Bisoprolol tab. 10 mg № 30, Ratiopharm, Germany, Indapen SR tab. 2.5 mg № 30, Polpharma, Poland, Nimesil gran. d/p susp. 100 mg bag 2 g № 30, Berlin-Chemie Menarini, Germany.

1. Caried out the medication acceptance to the pharmacy. Indicate a list of supporting documents.
2. Describe the proper storage conditions of these drugs in accordance with the requirements of good storage practices. Record the results of the temperature regime in the accounting documents.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 6**

Pharmacy № 4 carries out manufacturing activity of drugs in the pharmacy. The pharmacist made a Protargol 2% - 0,5, 1- which was packaged in 50 vials of 10 ml.

1. Document the laboratory and packaging works.
2. Determine the cost of one vial of medicine. Register the cost of water for injections, production tariffs, mark-up amounts and mark-downs in the relevant management accounting documents, taking into account that 1 g of protargol is UAH 12, 1 liter of water for injections is UAH 10, bottle of 10.0 is UAH 13 , the production fee is UAH 10. Specify the legal framework that regulates laboratory and packaging work.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 7**

The senior nurse of the surgical department of the medical-prophylactical establishment applied to the inter-hospital pharmacy for medicines, namely: Ketamine solution for injection 50 mg / ml 10 ml № 5, Rifampicin tab. 0.4 mg № 50, Etiotrast solution for injection 3 ml № 5, Tazepam (Oxazepam) tabl. 0.01mg № 50.

1. List the documents received by the pharmacy to receive medicines. Dispense medicines from the pharmacy to the hospital in accordance with the requirements of current legislation.
2. Register the release of medicines in the accounting documents. Describe the appropriate storage conditions for these drugs in accordance with the requirements of good storage practices.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 8**

In accordance with the accompanying documents, the pharmacy received related goods from the supplier, namely: Nebulizer LD-221C at the purchase price of UAH 1,520, excluding VAT, hygienic wet wipes OpikUn (10\*10) № 60 at the purchase price of UAH 78, excluding VAT, "Favorite flowers" toilet soap 150 g at the purchase price of UAH 10, excluding VAT.

1. Accept the related goods at the pharmacy in accordance with the requirements of current legislation. Register the product in the management and accounting documents.
2. Determine retail prices for related products. Describe the legal and regulatory documents that regulate the pricing procedure for medicinal products.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 9**

Medicinal products were delivered to the pharmacy from private enterprises "Alba Ukraine" according to the invoice, namely: Dicloberl 75 № 5 solution, Ratiopharm, Germany, at a purchase price of UAH 75 in the amount of 10 packages, Atenolol - ratiopharm tab. 100 mg № 14, Ratiopharm, Germany at the purchase price of UAH 156, Naproxen - Health tab. 50 mg № 30, KRKA at the purchase price of UAH 505, on which regressive markups have been introduced.

1. Determine the retail prices of medicinal products in accordance with the requirements of regulatory and legal acts.
2. Register the product in the management and accounting documents. Determine the amount of the trade margin. Describe the normative and legal documents that regulate the pricing procedure for medicinal products.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 10**

Medicinal products were delivered to the pharmacy from Optima-Pharm under the incoming invoice, namely: Aspirin tablets 0.25 № 10 in the amount of 20 packages at the purchase price of UAH 15, Imovan tablets 7.5 mg №. 20 in the amount of 2 packages at the purchase price UAH 105, Paracetamol tablets 0.2 No. 10 in the amount of 30 packages at a purchase price of UAH 10, which are included in the National List of Essential Medicines and are purchased for budget funds.

1. Determine retail prices for medicinal products in accordance with the requirements of current legislation. Calculate the amount of trade markup for medicinal products.
2. Register the product in the management and accounting documents. Describe the legal and regulatory documents that regulate the pricing procedure for medicinal products.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 11**

The production pharmacy carried out an inventory of the goods in the pharmacy as of April 1, 2023. According to the results of the inventory, it was established that the balance of the goods according to the accounting is UAH 1,253,800, the actual balance of the goods is UAH 1,250,000.

Extemporaneous medicinal products worth UAH 300,000 were produced during the inter-inventory period. The stock department in the pharmacy is combined with the prescription and production department.

1. Determine the shortage of the product in the pharmacy and calculate the rate of natural loss. Describe the normative legal documents that regulate the procedure for carrying out an inventory of goods and material values.

2. Draw up the necessary inventory documents and make a conclusion based on the results of the inventory. Display the results of the inventory on the bookkeeping accounts.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 12**

To assess the financial condition of the pharmacy before granting its loan, the commercial bank required financial statements, namely Form 1 "Balance Sheet" of the pharmacy. The accountant analyzed the reporting Form 1 "Balance Sheet" and found that the residual value of assets and liabilities is:

- pharmacy building - UAH 344,000.
- goods - UAH 1469,000.
- packaging - UAH 19,000.
- slow and wear items - UAH 1840.
- money at the box office - UAH 18,700.
- money on the current account - UAH 60,000.
- indebtedness of workers to the company - 12200 UAH.
- the company's debt to the budget - UAH 11,700.
- indebtedness of the company to suppliers - UAH 240,000.
- indebtedness of the company to employees - 201360 UAH.
- the company's debt to the bank - UAH 288,000.
- authorized capital - UAH 220,000.
- profit - UAH 60,000.
- equity - UAH 439,680.
- budget financing - UAH 464,000.

1. Distribute the proposed economic assets and sources of their formation between the asset balance and liabilities and determine the balance sheet.
2. Open bookkeeping accounts for economic assets. Indicate the positive and negative balance sheet items. Draw a conclusion on the balance sheet.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 13**

Pharmaceutical companies reflect the receipt and disposal of cash in the cash book. The cashier of the pharmacy carried out the following settlement and cash operations during the day:

- the cash balance at the beginning of the day is UAH 10500.
- the pharmacy's revenue is UAH 20500.
- issued funds for the report (for business trips) - UAH 1300.
- received funds from the bank to pay an advance - 26000 UAH.
- the proceeds were handed over to the bank in the amount of UAH 28000.

issued funds to pharmacy employees - UAH 26000.

1. Record cash transactions in cash documents. Calculate the balance of money at the box office at the end of the day.
2. Draw up primary documents for accounting of expenditure and income cash transactions.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 14**

The pharmacist-analyst of production pharmacy works with post salary of UAH 10000, whose work experience is 10 years, and he raises two children under 18 years of age. In October of this year, the pharmacist was ill for 10 days. Number of working days in the current month is 20.

1. Calculate the salary of the pharmacist-analyst and determine the amount of temporary disability.
2. Display the accounting of working time of the pharmacist-analyst in the documents of management accounting. Describe the accounting documents.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 15**

The pharmacist of pharmacy № 3 was given vacation for 24 calendar days. The salary of a pharmacist is UAH 15,000, the amount of bonuses for the accounting period is UAH 15,000, the pharmacist receives an additional payment for qualification category of UAH 1,500.

1. Calculate vacation leave for the pharmacy pharmacist. Complete the necessary administrative accounting documents.
2. Display the accrued amount of vacation pay in accounting documents. Describe accounting documents. Describe the regulatory and legal documents that regulate the procedure for granting vacations.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 16**

During the reporting month, the pharmacy received a poisonous substance - Tetracain. As of 01.04.2023 the pharmacy conducted an inventory of drugs that are subject to subject-quantitative accounting. According to the results of the inventory it is established that:

the remainder of Tetracaini on 01.03.2023 is - 0.15 g;

the first delivery on the invoice № 1835/11 from 2.03.2023 - 0.92 g;

the second delivery on the invoice № 4123/11 dated 15.03.2023 - 0.94 g;

the actual residue of Tetracaini is - 0.11 g;

the consumption of Tetracaini is - 1.7 g;

1. On the basis of primary accounting documents, carry out subject-quantitative accounting of Tetracaini. Calculate the residue of Tetracaini at the end of March.

2. Calculate the norms of natural losses and fill in the inventory documents. Display inventory results in accounting documents. Make a conclusion about the results of the inventory.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 17**

The manager of the pharmacy prepares a product report. During the month, the following business transactions were carried out in the pharmacy: the balance of goods as of 01.01.2022 is in the amount of UAH 1,690,000, retail sales of goods in the amount of UAH 1,355,000, the amount of tariffs for the manufacture of medicinal products is UAH 20,000, transferred into goods from other accounting groups of goods and material values in the amount of UAH 15,000, the markdown according to the laboratory and packaging journal is UAH 500, received goods from Darnytsia LLC in the amount of UAH 800,000, received goods from the pharmacy warehouse in the amount of UAH 520,000. Goods were sold to City Hospital № 1 in the amount of UAH 120,000. Medicines were dispensed under free prescriptions in the amount of UAH 350,000 is the amount of partial co-payment for patients.

1. Select primary documents for the specified business operations. Display business transactions in the commodity report and determine the balance of the commodity at the end of the reporting period.
2. Determine the total turnover and the specific weight of retail turnover. Display the receipt of goods in accounting documents. Describe the regulatory framework.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 18**

The head of the pharmacy performs an economic analysis of the effectiveness of the pharmacy. According to the analysis, it is established that: sales revenue is UAH 6 000 000, trade margin level is 30%, the amount of accrued salary is UAH 160 000, salary accrual is UAH 280 000, the amount of written-off natural loss is UAH 1500, utilities UAH 10 000.

1. Describe the main economic indicators of a pharmacy enterprise. Display the calculated indicators in the financial reporting documents.
2. Calculate the pharmacy's operating profit, profit before tax and net profit, profitability of the pharmacy and make a management decision regarding the efficiency of the pharmacy's activity. Describe the regulatory framework.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 19**

A pharmacy pharmacist with a salary of UAH 15,000, with 6 years of experience, was ill from November 1, 2022 to November 10, 2022. During the accounting period, he had leave without pay for 15 days. The number of working days in the current month is 22 days.

1. Describe the procedure for payment of temporary disability for work to pharmacy employees. Design management accounting documents.

2. Calculate wages and determine the amount of temporary disability. Display the business transaction on the bookkeeping accounts. Describe the regulatory and legal documents that regulate the procedure for payment of temporary disability.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 20**

The pharmacy uses a simplified taxation system for business activities (belongs to the third group). For service of the population uses the registrar of settlement operations (RSO). On a daily basis, the pharmacist prints a fiscal report check (Z-report) with zeroing of information in RSO and registers the data in the Book of cash record.

It is known that during the day the cash balance in Book of cash record is 2600 UAH, the balance at the beginning of the day in the cash book is 1400 UAH, the amount of sale of goods is 18090 UAH, the amount of proceeds to the pharmacy from the operating cash desk is 18000 UAH, the proceeds of the pharmacy is UAH 7,200, the proceeds were handed over to the bank in the amount of UAH 25,000, material assistance in the amount of UAH 1,000 was paid.

1. Describe the procedure for conducting cash transactions using registrar of settlement transactions and the procedure for conducting non-cash transactions by a pharmacy.

2. Calculate the balance of money in Book of cash record and the cash book at the end of the day. Draw up primary documents for accounting of expenditure and income cash transactions, draw up the Book of cash record in accordance with the requirements of current legislation. Specify regulatory documents.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 21**

Pharmacist of pharmacy № 3 was sent on a business trip for 5 days in Kyiv. Sending the employee on a business trip, the employer provided him with an advance in the amount of UAH 2,000. The price of tickets Vinnytsia - Kyiv and Kyiv - Vinnytsia is UAH 800, the amount of accommodation costs is UAH 2,600.

1. Name and complete the list of documents for a business trip.

2. Set the amount of additional payment to the accountable person who was on a business trip and record it in the bookkeeping accounts. Describe the normative and legal documents that regulate the procedure for processing expenses for a business trip.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 22**

At the end of the month, the manager of the pharmacy prepares a product report according to the following data: the balance of goods as of 01.12.23 – UAH 1,600,000, the pharmacy's revenue – UAH 1,555,000, the amount of tariffs – UAH 15,000. - transferred to goods from other accounting groups - UAH 12,000, price reduction according to the laboratory and packaging journal - UAH 300, goods received from Darnytsia LLC - UAH 380,000, goods received from the warehouse - UAH 730,000. Goods sold to City Hospital № 1 in the amount of UAH 150,000. Medicines were dispensed under free prescriptions in the amount of UAH 420,000. Medicines were dispensed under electronic prescriptions in the amount of UAH 190,000 for full reimbursement. Medicines were dispensed under discounted prescriptions - UAH 80,000. the goods were written off for household needs - UAH 2,400.

1. Name the primary documents that were used to compile the report. Register business transactions in management accounting documents.

2. Calculate the turnover by structure (wholesale, retail). Display commodity transactions on accounting accounts. Describe the regulatory and legal documents that regulate the procedure for carrying out commodity transactions.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 23**

Before drawing up the annual financial statements, the production pharmacy conducted a planned annual inventory of goods. According to the results of the inventory, it was established that the balance of the goods according to accounting is UAH 1,651,900, the actual balance of the goods is UAH 1,651,000. During the inter-inventory period, extemporaneous medicinal products in the amount of UAH 250,000, medical supplies in the amount of UAH 130,000 were produced. The stock department in the pharmacy is not allocated. There are four financially responsible persons working in the pharmacy.

1. Describe the procedure for conducting an inventory. Determine the results of the inventory and display in the management accounting documents.

2. Display the inventory results in accounting documents. Describe the administrative documents and legal acts that regulate the procedure for conducting an inventory.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 24**

The pharmacist of pharmacy № 2 was granted an annual vacation of 31 calendar day. The salary of a pharmacist is UAH 25,000, the amount of premiums for the accounting period is UAH 14,500. Pharmacist is a single mother and supports a child under the age of 10.

1. Describe the procedure for granting vacations to pharmacy employees. Complete administrative accounting documents for granting vacations.

2. Set the amount of vacation leave for the pharmacist. Display the business transaction on the bookkeeping accounts. Describe the regulatory and legal documents that regulate the procedure for granting vacations.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 25**

The pharmacist of the pharmacy made the internal pharmacy preparation, namely: sodium benzoate solution 10% - 1 liter and registered it in the accounting documents.

1. Describe the organization and procedure of laboratory and packaging work in the pharmacy. Register the internal pharmacy preparation in the management accounting documents.

2. Determine the cost of the solution, taking into account that 1 g of sodium benzoate is UAH 3, 1 liter of water for injections is UAH 5, coefficient of volume increase is 1.5, 1 g of sodium benzoate is UAH 3, the cost of 1 liter of water for injection is UAH of shares is 10 hryvnias. Show the business transaction on the bookkeeping accounts. Describe the legal acts that regulate the procedure for carrying out laboratory and packaging work.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 26**

Pharmacy №10 purchased commercial equipment at the original cost of UAH 12,000 and low-value and perishable items in the amount of UAH 15,000, the amount of costs for putting the pharmacy equipment into operation is UAH 1,500, the liquidation value is UAH 2,500. The useful life of trade equipment is 5 years.

1. Document the movement of fixed assets in the pharmacy. Depreciate the sales equipment using the straight-line method.

2. Document the movement of low-value and perishable items in management and accounting documents. Specify the legal framework that regulates the accounting of the movement of fixed assets and small and medium-sized enterprises.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 27**

The pharmacy received sales equipment at the original cost of UAH 150,000 from the supplier on the invoice UAH 1,500. The liquidation value is UAH 15,000, the useful life is 4 years. To ensure the correspondence of income and expenses, the enterprise distributes the value of these assets between reporting periods. This is achieved through depreciation.

1. Describe the procedure for receiving fixed assets at a pharmacy enterprise. Show the movement of the fixed asset in the management accounting documents.



2. Calculate the annual amount of depreciation using the cumulative method and describe the management documents. Display the business transaction on the bookkeeping accounts. Specify the regulatory and legal documents that regulate the accounting of fixed assets.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 28**

The prescription and production department of pharmacy № 314 received a prescription for the manufacture of an extemporaneous medicinal product from an Honorary Donor of Ukraine:

Take: Ethylmorphini hydrochloridi 0.2

Sodium bromidi solution 20% - 400 ml

Tinctures of lily of the valley 10 ml

Mix it up. Issue Mark: 1 tablespoon 3 times a day.

1. Specify the order of prescription and requirements for issuing a prescription. Determine the cost of the medicinal product and register it in the relevant administrative accounting documents, taking into account that 1 g of dionin is UAH 2, sodium bromide is UAH 3, 1 liter of water for injections is UAH 10, a bottle of 400.0 is UAH 15, the tariff for production - UAH 10, the tariff for adding the following components - UAH 5, the tariff for working with a psychotropic substance - UAH 3.

2. Carry out insidepharmacy control of this medicinal product. Record the control results in the accounting documents.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 29**

In pharmacy № 6 received a prescription from a cancer patient to the prescription and production department:

Take: Capsules Tramadol 50 mg № 10

Mark: 1 capsule 3 times a day.

1. Give the algorithm of actions of a pharmacist when accepting a prescription and dispensing a medicinal product. Indicate the procedure for obtaining and issuing a prescription in accordance with the legal framework that regulates the release of this medicinal product.

2. Dispense the medicinal product in accordance with the requirements for pharmaceutical provision of oncology patients. Register the prescription in the relevant accounting documentation and indicate the procedure for reimbursement of the cost of the medicinal product.

### **Station № 3**

#### **Organization of drug supply of the population and accounting in the pharmacy**

##### **Practical situation № 30**

In pharmacy № 1, a patient sent an SMS message to receive a medicinal product through the electronic health care system, namely:

Take: Metformin tablets 500 mg № 30

Mark: 1 tablet 2 times a day.

1. Give the algorithm of actions of a pharmacist in electronic health care system when accepting a prescription and dispensing a medicinal product. Indicate the procedure for obtaining and issuing a prescription in accordance with the legal framework that regulates the dispensing of the medicinal product.

2. Dispense the medicinal product in accordance with the requirements of the pharmaceutical supply of patients with medicinal products under the "Affordable Medicines" program. Register the prescription in the relevant accounting documentation and specify the procedure for reimbursement of the cost of the dispensed medicine.