

# Accounting and Financial in Pharmacy Practice: Financial Position Statement (Balance Sheet)

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## ABSTRACT

**Objectives:** To the financial position statement (balance sheet) policy and procedures in pharmacy practice as a new initiative in Saudi Arabia. **Methods:** It was a narrative review of the Financial position statement (balance sheet) policy and procedures in pharmacy practice. Litterateur searched various databases, including PubMed, Medline, and Google Scholar. The search period is from the 1960s until 15 October 2023. The term is in full-text English and includes Case Reports, Classical Articles, Clinical Conferences, Clinical Studies, Clinical Trials, Evaluation Studies, Government Publications, Guidelines, Meta-Analysis, Observational Studies, Practice Guidelines, Randomized Controlled Trials, Reviews, Systematic Reviews, with Humans subject. All hospital or community pharmacy services are included in a search term. Besides, the National and international guidelines of general infection control in hospital practice. The committee of pharmacy accounting policy and procedures formulated and consisted of various expert members. That includes clinical pharmacists, accountant specialists, and financial experts. The guidelines of the policy draft by one member by the second member were reviewed and corrected. The third revision was by the accountant specialist. The topic emphasizes the Financial position statement of the Pharmacy policy. **Results:** the financial position statement in pharmacy practice indicates its financial position at a particular time, indicating its assets, liabilities, and equity. The financial position statement showed the relationship between these three elements of the pharmacy's total assets, liabilities, and equity and how these items have changed over time. As illustrated in the review, various analyses are required for the financial position statement, including general analytics, profitability, liquidity, liabilities, efficiency, and price or market analysis or investment analysis policy and procedures. **Conclusion:** The financial position statement in pharmacy practice policy and procedures is a new initiative project for non-professional accountants. The financial position statement in pharmacy practice improves business and financial decisions. In addition, it encourages pharmacists to adhere to accounting and financial regulations at various places at healthcare institutions. Therefore, the financial position statement in pharmacy practice policy and procedures policy is highly recommended for implementation in the pharmacy business in Saudi Arabia.

**Keywords:** Accounting, Financial, Policy, Pharmacy, Financial Position, Saudi Arabia.

## INTRODUCTION

The pharmaceutical care services located at hospitals or community provides various performance and activities for patient care. That includes giving medication and healthcare supplies, educating the patient about their medications, and monitoring drug therapy after dispensing medicines.<sup>[1,2]</sup> Besides, some essential programs to improve drug therapy and prevent drug-related problems include medication safety, implementing drug therapy guidelines for various diseases, and applying health economic and PharmacoEconomic programs. All previous programs were required and essential for patient care.<sup>[3-9]</sup>

However, the pharmacist should calculate all prices of the products and related services. Besides, calculating the revenue and expenses while providing the services ensures the long-term sustainability of providing services and continuing the pharmacy business, increasing profitability, and making a forecasting annual plan for the pharmacy business. The pharmacist

should understand the financial position or budget statement, or balance sheet at specific times.<sup>[10-15]</sup>

The financial position statement explores the relationship among three elements: pharmacy assets or resources such as cash, account receivable, and equipment. The second item is pharmacy liability, such as loans and accounts payable, and the third is equity which represents common stock and related earnings. The financial report shows three relationships and how did they change (increased or decreased) over time.<sup>[10-15]</sup>

The financial statement tracks the probability and opportunities of improving business. In addition to setting up the annual forecasting financial plan, how much expand or reduce the pharmacy services.<sup>[10-15]</sup>

Despite the required financial status (balance sheet) policies and procedures for pharmacies. Despite the necessary financial status (balance sheet) policies and systems for hospital and community pharmacies. The topic is

Seldom found and discussed locally or internationally.<sup>[12,16-33]</sup> All financial (balance sheet) standards, including policy and procedures for professional Accountants, not for healthcare professionals, including pharmacists.<sup>[34-41]</sup> Furthermore, the authors were unaware of publications on accounting policies and procedures in pharmacy practice. The current review presents principles and techniques for pharmacy operations financial situation (balance sheet).

## METHODS

It is a narrative review of Financial and accounting in pharmacy practice. The literature search was performed using PubMed, Medline, and Google Scholar databases about specific pharmacy practice accounting and financial system topics. The search period was from the 1960s until October 2021. The search period was from the 1960s until 15 May 2023. The searched terms were in full-text English. They included Full text, Case Reports, Classical Articles, Clinical Conferences, Clinical Studies, Clinical Trials, Evaluation Studies, Government Publications, Guidelines, Meta-Analysis, Observational Studies, Practice Guidelines, Randomized Controlled Trials, Reviews, Systematic Reviews, Humans, in the English language. The pharmacy services included inpatient, outpatient, or ambulatory care pharmacy, satellite pharmacy, extemporaneous preparation, repackaging units, pharmacy store, drug information center, and clinical pharmacy services. Moreover, the national and international guidelines of general accounting and financial practice emphasizing pharmacy and healthcare settings were used as guides for writing the review.<sup>[12,16-33]</sup> That's including guidelines from the Saudi Central Bank, Capital Market Authority, Saudi Organization for Certified Public Accountants (SOCPA), American Institute of Certified Public Accountants (AICPA), American Accounting Association (A.A.A.), The International Auditing and Assurance Standards Board (IAASB), The International Accounting Education Standards Board (IAESB), The International Ethics Standards Board (IESBA), The International Public Sector Accounting Standards Board (IPSASB).<sup>[34-41]</sup> The pharmacy Financial and accounting committee comprises experts, including clinical pharmacists, accountants. Some authors drafted the policy guidelines, and the other authors reviewed them. The infection control specialist revised the draft. The policy included topics in visibility study in pharmacy environment, pharmacy financial statement included income list, cash flow, budget sheet or balance sheet, electronic applications of

accounting and financial in pharmacy setting, quality of pharmacy Financial and accounting, competency of pharmacy Financial and accounting, and education and training of pharmacy Financial and accounting. The current topic emphasized on Financial position statement (balance sheet) in pharmacy practice. The Appraisal of Guidelines, Research, and Evaluation (AGREE) guided the reporting of the results of this review.<sup>[42]</sup>

The search term methodology was done as follows:

Search: **(pharmacy[Title/Abstract]) AND (Financial[Title/Abstract])** Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacy"[Title/Abstract] AND "Financial"[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: **(pharmacy[Text Word]) AND (Financial[Text Word])** Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacy"[Text Word] AND "Financial"[Text Word]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: **(pharmacy[MeSH Terms]) AND (Financial[MeSH Terms])** Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized**

**Controlled Trial, Review, Systematic Review, Humans, English**

(("pharmacy"[MeSH Terms] OR "pharmacies"[MeSH Terms]) AND "economics"[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy[MeSH Terms]:** «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

**Financial[MeSH Terms]:** «economics»[MeSH Terms]

Search: **(pharmacist[Title/Abstract]) AND (Financial[Title/Abstract])** Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacist"[Title/Abstract] AND "Financial"[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: **(pharmacist[Text Word]) AND (Financial[Text Word])** Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacist"[Text Word] AND "Financial"[Text Word]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR

systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))  
 Search: (pharmacist[MeSH Terms]) AND (Financial[MeSH Terms]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacists”[MeSH Terms] AND “economics” [MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedc ontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

pharmacist[MeSH Terms]: «pharmacists» [MeSH Terms]

Financial[MeSH Terms]: «economics»[MeSH Terms]

Search: (pharmacy[Title/Abstract]) AND (accounting[Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacy”[Title/Abstract] AND “accounting” [Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedc ontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

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(“pharmacy”[Text Word] AND “accounting” [Text Word]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedc ontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

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((“pharmacy”[MeSH Terms] OR “pharmacies” [MeSH Terms]) AND “accounting”[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedc ontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

pharmacy[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

accounting[MeSH Terms]: «accounting» [MeSH Terms]

Search: (pharmacist[Title/Abstract]) AND (accounting[Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacist”[Title/Abstract] AND “accounting” [Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedc ontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

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(“pharmacist”[Text Word] AND “accounting” [Text Word]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedc ontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

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## Translations

pharmacist[MeSH Terms]: «pharmacists» [MeSH Terms]

accounting[MeSH Terms]: «accounting» [MeSH Terms]

Search: (pharmaceutical care[Title/Abstract]) AND (accounting[Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmaceutical care”[Title/Abstract] AND “accounting”[Title/Abstract]) AND ((casereports [Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR



clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter] AND (humans[Filter]) AND (english[Filter]))

Search: (**pharmaceutical care**[Text Word]) AND (**accounting**[Text Word]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmaceutical care"[Text Word] AND "accounting"[Text Word]) AND ((casereports [Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter] AND (humans[Filter]) AND (english[Filter]))

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("pharmaceutical services"[MeSH Terms] AND "accounting"[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter] AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmaceutical care**[MeSH Terms]: «pharmaceutical services»[MeSH Terms]

**accounting**[MeSH Terms]: «accounting»[MeSH Terms]

Search: (**pharmacy**[Title/Abstract]) AND (**accounting cycle**[Title/Abstract]) Filters:

**Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacy"[Title/Abstract] AND ("account"[All Fields] OR "accounted"[All Fields] OR "accounting"[MeSH Terms] OR "accounting"[All Fields] OR "accountings"[All Fields] OR "accounts"[All Fields]) AND "cycle"[Title/Abstract]) AND ((casereports [Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter] AND (humans[Filter]) AND (english[Filter]))

## Translations

**accounting**: «account»[All Fields] OR «accounted»[All Fields] OR «accounting»[MeSH Terms] OR «accounting»[All Fields] OR «accountings»[All Fields] OR «accounts»[All Fields]

Search: (**pharmacy**[Text Word]) AND (**accounting cycle**[Text Word]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacy"[Text Word] AND ("account"[All Fields] OR "accounted"[All Fields] OR "accounting"[MeSH Terms] OR "accounting"[All Fields] OR "accountings"[All Fields] OR "accounts"[All Fields]) AND "cycle"[Text Word]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter] AND (humans[Filter]) AND (english[Filter]))

## Translations

**accounting**: «account»[All Fields] OR «accounted»[All Fields] OR «accounting»[MeSH Terms] OR «accounting»[All Fields] OR

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Search: (**pharmacy**[MeSH Terms]) AND (**accounting cycle**[MeSH Terms]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

((pharmacy[MeSH Terms] AND (accounting cycle[MeSH Terms])) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter] AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy**[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

## Warnings

(pharmacy[MeSH Terms] AND (accounting cycle[MeSH Terms])

**Term not found:** cycle

Search: (**pharmacist**[Title/Abstract]) AND (**accounting cycle**[Title/Abstract]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacist"[Title/Abstract] AND ("account"[All Fields] OR "accounted"[All Fields] OR "accounting"[MeSH Terms] OR "accounting"[All Fields] OR "accountings"[All Fields] OR "accounts"[All Fields]) AND "cycle"[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference [Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter] AND (humans[Filter]) AND (english[Filter]))

## Translations

**accounting:** «account»[All Fields] OR «accounted»[All Fields] OR «accounting»[MeSH Terms] OR «accountings»[All Fields] OR «accountings»[All Fields] OR «accounts»[All Fields]

Search: (pharmacist[Text Word]) AND (accounting cycle[Text Word]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

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## Translations

**accounting:** «account»[All Fields] OR «accounted»[All Fields] OR «accounting»[MeSH Terms] OR «accountings»[All Fields] OR «accountings»[All Fields] OR «accounts»[All Fields]

Search: (pharmacist[MeSH Terms]) AND (accounting cycle[MeSH Terms]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

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## Translations

**pharmacist[MeSH Terms]:** «pharmacists»[MeSH Terms]

## Warnings

(pharmacist[MeSH Terms]) AND (accounting cycle[MeSH Terms])

Term not found: cycle

Search: (pharmaceutical care[Title/Abstract]) AND (accounting cycle[Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English (“pharmaceutical care”[Title/Abstract] AND (“account”[All Fields] OR “accounted”[All Fields] OR “accounting”[MeSH Terms] OR “accountings”[All Fields] OR “accounts”[All Fields]) AND “cycle”[Title/Abstract])) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

**accounting:** «account»[All Fields] OR «accounted»[All Fields] OR «accounting»[MeSH Terms] OR «accountings»[All Fields] OR «accountings»[All Fields] OR «accounts»[All Fields]

Search: (pharmaceutical care[Text Word]) AND (accounting cycle[Text Word]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmaceutical care”[Text Word] AND (“account”[All Fields] OR “accounted”[All Fields] OR “accounting”[MeSH Terms] OR “accountings”[All Fields] OR “accounts”[All Fields]) AND “cycle”[Text Word])) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR

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## Translations

**accounting:** «account»[All Fields] OR «accounted»[All Fields] OR «accounting»[MeSH Terms] OR «accountings»[All Fields] OR «accounts»[All Fields]

Search: (pharmaceutical care[MeSH Terms]) AND (accounting cycle[MeSH Terms]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

((pharmaceutical care[MeSH Terms]) AND (accounting cycle[MeSH Terms])) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmaceutical care[MeSH Terms]:** «pharmaceutical services»[MeSH Terms]

## Warnings

(pharmaceutical care[MeSH Terms]) AND (accounting cycle[MeSH Terms])

Term not found: cycle

Search: ((pharmacy[Title/Abstract]) AND (accounting[Title/Abstract])) AND (Saudi[Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacy”[Title/Abstract] AND “accounting”[Title/Abstract] AND “Saudi”[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR

governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter]ORpracticeguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter] AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[Text Word]) AND (accounting[Text Word])) AND (saudi[Text Word]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English  
 (“pharmacy”[Text Word] AND “accounting”[Text Word] AND “saudi”[Text Word]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[MeSH Terms]) AND (accounting cycle[MeSH Terms])) AND (saudi[MeSH Terms]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

((pharmacy[MeSH Terms]) AND (accounting cycle[MeSH Terms])) AND (saudi[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

pharmacy[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

## Warnings

((pharmacy[MeSH Terms]) AND (accounting cycle[MeSH Terms])) AND (saudi[MeSH Terms])

**Terms not found:** cycle, Saudi.

Search: ((pharmacy[Title/Abstract]) AND (Financial[Title/Abstract])) AND (saudi[Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacy”[Title/Abstract] AND “Financial”[Title/Abstract] AND “saudi”[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[Text Word]) AND (Financial[Text Word])) AND (saudi[Text Word]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacy”[Text Word]AND“Financial”[Text Word] AND “saudi”[Text Word]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[MeSH Terms]) AND (Financial[MeSH Terms])) AND (saudi[MeSH Terms]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

((pharmacy[MeSH Terms]) AND (Financial [MeSH Terms])) AND (saudi[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle [Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

pharmacy[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

Financial[MeSH Terms]: «economics»[MeSH Terms]

## Warnings

((pharmacy[MeSH Terms]) AND (Financial [MeSH Terms])) AND (saudi[MeSH Terms])

**Term not found:** Saudi

Search: ((pharmacy[Title/Abstract]) AND (accounting[Title/Abstract])) AND (policy [Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacy”[Title/Abstract]AND“accounting”[Title/Abstract] AND “policy”[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle [Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[Title/Abstract]) AND (accounting[Title/Abstract])) AND (procedure[Title/Abstract]) Filters: Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English

(“pharmacy”[Title/Abstract]AND“accounting”[Title/Abstract] AND “procedure”[Title/Abstract]) AND ((casereports[Filter]



OR classicalarticle[Filter] OR  
 clinicalconference[Filter] OR  
 clinicalstudy[Filter] OR clinicaltrial[Filter]  
 OR evaluationstudy[Filter] OR  
 governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR  
 practiceguideline[Filter] OR randomizedc  
 ontrolledtrial[Filter] OR review[Filter] OR  
 systematicreview[Filter]) AND (fft[Filter])  
 AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[Title/Abstract]) AND  
 (**Financial**[Title/Abstract])) AND (**policy**  
 [Title/Abstract]) Filters: **Full text, Case**  
**Reports, Classical Article, Clinical**  
**Conference, Clinical Study, Clinical Trial,**  
**Evaluation Study, Government Publication,**  
**Guideline, Meta-Analysis, Observational**  
**Study, Practice Guideline, Randomized**  
**Controlled Trial, Review, Systematic Review,**  
**Humans, English**

("pharmacy"[Title/Abstract] AND "Financial"  
 [Title/Abstract] AND "policy"[Title/  
 Abstract]) AND ((casereports[Filter] OR  
 classicalarticle[Filter] OR clinicalconference  
 [Filter] OR clinicalstudy[Filter] OR  
 clinicaltrial[Filter] OR evaluationstudy[Filter]  
 OR governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR  
 practiceguideline[Filter] OR randomizedc  
 ontrolledtrial[Filter] OR review[Filter] OR  
 systematicreview[Filter]) AND (fft[Filter])  
 AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[Text Word]) AND  
 (**Financial**[Text Word])) AND (**policy**[Text  
 Word]) Filters: **Full text, Case Reports,**  
**Classical Article, Clinical Conference,**  
**Clinical Study, Clinical Trial, Evaluation**  
**Study, Government Publication, Guideline,**  
**Meta-Analysis, Observational Study, Practice**  
**Guideline, Randomized Controlled Trial,**  
**Review, Systematic Review, Humans, English**

("pharmacy"[Text Word] AND "Financial"  
 [Text Word] AND "policy"[Text Word]) AND  
 ((casereports[Filter] OR classicalarticle[Filter]  
 OR clinicalconference[Filter] OR  
 clinicalstudy[Filter] OR clinicaltrial[Filter]  
 OR evaluationstudy[Filter] OR  
 governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR  
 practiceguideline[Filter] OR randomizedc  
 ontrolledtrial[Filter] OR review[Filter] OR  
 systematicreview[Filter]) AND (fft[Filter])  
 AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[MeSH Terms])  
 AND (**Financial**[MeSH Terms])) AND  
 (**policy**[MeSH Terms]) Filters: **Full text,**  
**Case Reports, Classical Article, Clinical**  
**Conference, Clinical Study, Clinical Trial,**

**Evaluation Study, Government Publication,**  
**Guideline, Meta-Analysis, Observational**  
**Study, Practice Guideline, Randomized**  
**Controlled Trial, Review, Systematic Review,**  
**Humans, English**

(("pharmacy"[MeSH Terms] OR "pharmacies"  
 [MeSH Terms]) AND "economics"[MeSH  
 Terms] AND "policy"[MeSH Terms]) AND  
 ((casereports[Filter] OR classicalarticle[Filter]  
 OR clinicalconference[Filter] OR  
 clinicalstudy[Filter] OR clinicaltrial[Filter]  
 OR evaluationstudy[Filter] OR  
 governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR  
 practiceguideline[Filter] OR randomizedc  
 ontrolledtrial[Filter] OR review[Filter] OR  
 systematicreview[Filter]) AND (fft[Filter])  
 AND (humans[Filter]) AND (english[Filter]))

### Translations

**pharmacy**[MeSH Terms]: «pharmacy»[MeSH  
 Terms] OR «pharmacies»[MeSH Terms]

**Financial**[MeSH Terms]: «economics»[MeSH  
 Terms]

**policy**[MeSH Terms]: «policy»[MeSH Terms]  
 Search: ((**pharmacy**[Title/Abstract]) AND  
 (**Financial**[Title/Abstract])) AND (**procedure**  
 [Title/Abstract]) Filters: **Full text, Case**  
**Reports, Classical Article, Clinical**  
**Conference, Clinical Study, Clinical Trial,**  
**Evaluation Study, Government Publication,**  
**Guideline, Meta-Analysis, Observational**  
**Study, Practice Guideline, Randomized**  
**Controlled Trial, Review, Systematic Review,**  
**Humans, English**

("pharmacy"[Title/Abstract] AND "Financial"  
 [Title/Abstract] AND "procedure"[Title/  
 Abstract]) AND ((casereports[Filter] OR  
 classicalarticle[Filter] OR clinicalconference  
 [Filter] OR clinicalstudy[Filter] OR  
 clinicaltrial[Filter] OR evaluationstudy[Filter]  
 OR governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR  
 practiceguideline[Filter] OR randomizedc  
 ontrolledtrial[Filter] OR review[Filter] OR  
 systematicreview[Filter]) AND (fft[Filter])  
 AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[Title]) AND  
 (**Financial**[Title])) AND (**procedure**[Text  
 Word]) Filters: **Full text, Case Reports,**  
**Classical Article, Clinical Conference,**  
**Clinical Study, Clinical Trial, Evaluation**  
**Study, Government Publication, Guideline,**  
**Meta-Analysis, Observational Study, Practice**  
**Guideline, Randomized Controlled Trial,**  
**Review, Systematic Review, Humans, English**  
 ("pharmacy"[Title] AND "Financial"[Title]  
 AND "procedure"[Text Word]) AND

((casereports[Filter] OR classicalarticle[Filter]  
 OR clinicalconference[Filter] OR  
 clinicalstudy[Filter] OR clinicaltrial[Filter]  
 OR evaluationstudy[Filter] OR  
 governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR  
 practiceguideline[Filter] OR randomizedc  
 ontrolledtrial[Filter] OR review[Filter] OR  
 systematicreview[Filter]) AND (fft[Filter])  
 AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[MeSH Terms])  
 AND (**Financial**[MeSH Terms])) AND  
 (**procedure**[MeSH Terms]) Filters: **Full text,**  
**Case Reports, Classical Article, Clinical**  
**Conference, Clinical Study, Clinical Trial,**  
**Evaluation Study, Government Publication,**  
**Guideline, Meta-Analysis, Observational**  
**Study, Practice Guideline, Randomized**  
**Controlled Trial, Review, Systematic Review,**  
**Humans, English**

(("pharmacy"[MeSH Terms] OR "pharmacies"  
 [MeSH Terms]) AND "economics"[MeSH  
 Terms] AND "methods"[MeSH Terms]) AND  
 ((casereports[Filter] OR classicalarticle[Filter]  
 OR clinicalconference[Filter] OR  
 clinicalstudy[Filter] OR clinicaltrial[Filter]  
 OR evaluationstudy[Filter] OR  
 governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR  
 practiceguideline[Filter] OR randomizedc  
 ontrolledtrial[Filter] OR review[Filter] OR  
 systematicreview[Filter]) AND (fft[Filter])  
 AND (humans[Filter]) AND (english[Filter]))

### Translations

**pharmacy**[MeSH Terms]: «pharmacy»[MeSH  
 Terms] OR «pharmacies»[MeSH Terms]

**Financial**[MeSH Terms]: «economics»[MeSH  
 Terms]

**procedure**[MeSH Terms]: «methods»[MeSH  
 Terms]

Search: ((**pharmacy**[Text Word]) AND  
 (**accounting**[Text Word])) AND (**policy**[Text  
 Word]) Filters: **Full text, Case Reports,**  
**Classical Article, Clinical Conference,**  
**Clinical Study, Clinical Trial, Evaluation**  
**Study, Government Publication, Guideline,**  
**Meta-Analysis, Observational Study, Practice**  
**Guideline, Randomized Controlled Trial,**  
**Review, Systematic Review, Humans, English**  
 ("pharmacy"[Text Word] AND "accounting"  
 [Text Word] AND "policy"[Text Word]) AND  
 ((casereports[Filter] OR classicalarticle[Filter]  
 OR clinicalconference[Filter] OR  
 clinicalstudy[Filter] OR clinicaltrial[Filter]  
 OR evaluationstudy[Filter] OR  
 governmentpublication[Filter] OR  
 guideline[Filter] OR meta-analysis[Filter]  
 OR observationalstudy[Filter] OR

practiceguideline[Filter] OR randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
systematicreview[Filter]) AND (fft[Filter])  
AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[Text Word]) AND  
(accounting[Text Word])) AND  
(procedure[Text Word]) Filters: Full text,  
Case Reports, Classical Article, Clinical  
Conference, Clinical Study, Clinical Trial,  
Evaluation Study, Government Publication,  
Guideline, Meta-Analysis, Observational  
Study, Practice Guideline, Randomized  
Controlled Trial, Review, Systematic Review,  
Humans, English

("pharmacy"[Text Word] AND "accounting"  
[Text Word] AND "procedure"[Text  
Word]) AND ((casereports[Filter] OR  
classicalarticle[Filter] OR clinicalconference  
[Filter] OR clinicalstudy[Filter] OR  
clinicaltrial[Filter] OR evaluationstudy[Filter]  
OR governmentpublication[Filter] OR  
guideline[Filter] OR meta-analysis[Filter]  
OR observationalstudy[Filter] OR  
practiceguideline[Filter] OR randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
systematicreview[Filter]) AND (fft[Filter])  
AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[MeSH Terms])  
AND (accounting[MeSH Terms])) AND  
(policy[MeSH Terms]) Filters: Full text,  
Case Reports, Classical Article, Clinical  
Conference, Clinical Study, Clinical Trial,  
Evaluation Study, Government Publication,  
Guideline, Meta-Analysis, Observational  
Study, Practice Guideline, Randomized  
Controlled Trial, Review, Systematic Review,  
Humans, English

(("pharmacy"[MeSH Terms] OR "pharmacies"  
[MeSH Terms]) AND "accounting"[MeSH  
Terms] AND "policy"[MeSH Terms]) AND  
((casereports[Filter] OR classicalarticle[Filter]  
OR clinicalconference[Filter] OR  
clinicalstudy[Filter] OR clinicaltrial[Filter]  
OR evaluationstudy[Filter] OR  
governmentpublication[Filter] OR  
guideline[Filter] OR meta-analysis[Filter]  
OR observationalstudy[Filter] OR  
practiceguideline[Filter] OR randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
systematicreview[Filter]) AND (fft[Filter])  
AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy[MeSH Terms]:** «pharmacy»[MeSH  
Terms] OR «pharmacies»[MeSH Terms]

**accounting[MeSH Terms]:**  
«accounting»[MeSH Terms]

**policy[MeSH Terms]:** «policy»[MeSH Terms]

Search: ((pharmacy[MeSH Terms])  
AND (accounting[MeSH Terms])) AND

(procedure[MeSH Terms]) Filters: Full text,  
Case Reports, Classical Article, Clinical  
Conference, Clinical Study, Clinical Trial,  
Evaluation Study, Government Publication,  
Guideline, Meta-Analysis, Observational  
Study, Practice Guideline, Randomized  
Controlled Trial, Review, Systematic Review,  
Humans, English

(("pharmacy"[MeSH Terms] OR "pharmacies"  
[MeSH Terms]) AND "accounting"[MeSH  
Terms] AND "methods"[MeSH Terms]) AND  
((casereports[Filter] OR classicalarticle[Filter]  
OR clinicalconference[Filter] OR  
clinicalstudy[Filter] OR clinicaltrial[Filter]  
OR evaluationstudy[Filter] OR  
governmentpublication[Filter] OR  
guideline[Filter] OR meta-analysis[Filter]  
OR observationalstudy[Filter] OR  
practiceguideline[Filter] OR randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
systematicreview[Filter]) AND (fft[Filter])  
AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy[MeSH Terms]:** «pharmacy»[MeSH  
Terms] OR «pharmacies»[MeSH Terms]

**accounting[MeSH Terms]:**  
«accounting»[MeSH Terms]

**procedure[MeSH Terms]:** «methods»[MeSH  
Terms]

Search: ((pharmacy[Title/Abstract]) AND  
(Financial position statement[Title/  
Abstract])) AND (policy[Title/Abstract])  
Filters: Full text, Case Reports, Classical  
Article, Clinical Conference, Clinical Study,  
Clinical Trial, Evaluation Study, Government  
Publication, Guideline, Meta-Analysis,  
Observational Study, Practice Guideline,  
Randomized Controlled Trial, Review,  
Systematic Review, Humans, English

("pharmacy"[Title/Abstract]AND(("economics"  
[MeSH Terms] OR "economics"[All Fields]  
OR "financial"[All Fields] OR "financially"  
[All Fields] OR "financials"[All Fields] OR  
"financier"[All Fields] OR "financiers"  
[All Fields]) AND "position statement"  
[Title/Abstract]) AND "procedure"  
[Title/Abstract]) AND ((casereports[Filter]  
OR classicalarticle[Filter] OR  
clinicalconference[Filter] OR  
clinicalstudy[Filter] OR clinicaltrial[Filter]  
OR evaluationstudy[Filter] OR  
governmentpublication[Filter] OR  
guideline[Filter] OR meta-analysis[Filter]  
OR observationalstudy[Filter] OR  
practiceguideline[Filter] OR randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
systematicreview[Filter]) AND (fft[Filter])  
AND (humans[Filter]) AND (english[Filter]))

## Translations

**Financial:** «economics»[MeSH Terms] OR  
«economics»[All Fields] OR «financial»[All  
Fields] OR «financially»[All Fields] OR  
«financials»[All Fields] OR «financier»[All  
Fields] OR «financiers»[All Fields]

Search: ((pharmacy[Title/Abstract]) AND  
(balance sheet[Title/Abstract])) AND  
(policy[Title/Abstract]) Filters: Full text,  
Case Reports, Classical Article, Clinical  
Conference, Clinical Study, Clinical Trial,  
Evaluation Study, Government Publication,  
Guideline, Meta-Analysis, Observational  
Study, Practice Guideline, Randomized  
Controlled Trial, Review, Systematic Review,  
Humans, English

("pharmacy"[Title/Abstract] AND "balance  
sheet"[Title/Abstract] AND "policy"  
[Title/Abstract]) AND ((casereports[Filter]  
OR classicalarticle[Filter] OR clinicalconference  
[Filter] OR clinicalstudy[Filter] OR clinicaltrial  
[Filter] OR evaluationstudy[Filter] OR  
governmentpublication[Filter] OR guideline  
[Filter] OR meta-analysis[Filter] OR  
observationalstudy[Filter]ORpracticeguideline  
[Filter] OR randomizedcontrolledtrial[Filter]  
OR review[Filter] OR systematicreview[Filter])  
AND (fft[Filter]) AND (humans[Filter]) AND  
(english[Filter]))

Search: ((pharmacy[Title/Abstract]) AND  
(Financialpositionstatement[Title/Abstract]))  
AND (procedure[Title/Abstract]) Filters: Full  
text, Case Reports, Classical Article, Clinical  
Conference, Clinical Study, Clinical Trial,  
Evaluation Study, Government Publication,  
Guideline, Meta-Analysis, Observational  
Study, Practice Guideline, Randomized  
Controlled Trial, Review, Systematic Review,  
Humans, English

("pharmacy"[Title/Abstract]AND(("economics"  
[MeSH Terms] OR "economics"[All Fields]  
OR "financial"[All Fields] OR "financially"  
[All Fields] OR "financials"[All Fields]  
OR "financier"[All Fields] OR "financiers"  
[All Fields]) AND "position statement"  
[Title/Abstract]) AND "procedure"  
[Title/Abstract]) AND ((casereports[Filter]  
OR classicalarticle[Filter] OR  
clinicalconference[Filter] OR  
clinicalstudy[Filter] OR clinicaltrial[Filter]  
OR evaluationstudy[Filter] OR  
governmentpublication[Filter] OR  
guideline[Filter] OR meta-analysis[Filter]  
OR observationalstudy[Filter] OR  
practiceguideline[Filter] OR randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
systematicreview[Filter]) AND (fft[Filter])  
AND (humans[Filter]) AND (english[Filter]))

## Translations

**Financial:** «economics»[MeSH Terms] OR  
«economics»[All Fields] OR «financial»[All



Fields] OR «financially»[All Fields] OR «financials»[All Fields] OR «financier»[All Fields] OR «financiers»[All Fields]

Search: ((**pharmacy**[Title/Abstract]) AND (**balance sheet**[Title/Abstract])) AND (**procedure**[Title/Abstract]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

("pharmacy"[Title/Abstract] AND "balance sheet"[Title/Abstract] AND "procedure"[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ffft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[MeSH Terms]) AND (**Accounting**[MeSH Terms])) AND (**Financial position statement**[MeSH Terms]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

((pharmacy[MeSH Terms]) AND (Accounting [MeSH Terms])) AND (Financial position statement[MeSH Terms]) AND ((casereports [Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ffft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy**[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

**Accounting**[MeSH Terms]: «accounting»[MeSH Terms]

## Warnings

((pharmacy[MeSH Terms]) AND (Accounting [MeSH Terms])) AND (Financial position statement[MeSH Terms])

**Term not found:** statement.

Search: ((**pharmacy**[MeSH Terms]) AND (**Financial**[MeSH Terms])) AND (**Financial position statement**[MeSH Terms]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

((pharmacy[MeSH Terms]) AND (Financial[MeSH Terms])) AND (Financial position statement[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ffft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy**[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

**Financial**[MeSH Terms]: «economics»[MeSH Terms]

## Warnings

((pharmacy[MeSH Terms]) AND (Financial [MeSH Terms])) AND (Financial position statement[MeSH Terms])

**Term not found:** statement.

Search: ((**pharmacy**[MeSH Terms]) AND (**Accounting**[MeSH Terms])) AND (**balance sheet**[MeSH Terms]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

(("pharmacy"[MeSH Terms] OR "pharmacies"[MeSH Terms]) AND "accounting"[MeSH Terms] AND "financial statements"[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR

systematicreview[Filter]) AND (ffft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy**[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

**Accounting**[MeSH Terms]: «accounting»[MeSH Terms]

**balance sheet**[MeSH Terms]: «financial statements»[MeSH Terms]

Search: ((**pharmacy**[MeSH Terms]) AND (**Financial**[MeSH Terms])) AND (**balance sheet**[MeSH Terms]) Filters: **Full text, Case Reports, Classical Article, Clinical Conference, Clinical Study, Clinical Trial, Evaluation Study, Government Publication, Guideline, Meta-Analysis, Observational Study, Practice Guideline, Randomized Controlled Trial, Review, Systematic Review, Humans, English**

(("pharmacy"[MeSH Terms] OR "pharmacies"[MeSH Terms]) AND "economics"[MeSH Terms] AND "financial statements"[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ffft[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

**pharmacy**[MeSH Terms]: «pharmacy»[MeSH Terms] OR «pharmacies»[MeSH Terms]

**Financial**[MeSH Terms]: «economics»[MeSH Terms]

**balance sheet**[MeSH Terms]: «financial statements»[MeSH Terms]

## RESULTS AND DISCUSSION

A financial position statement (balance sheet) helps explore the sheet at a specific date to illustrate the financial position of the pharmacy business unit. Usually, the balance sheet produces at the end of the year. The balance sheet explores the assets and liabilities with equity. In the balance sheet, the owner, partners, or customers know the net profit and financial capital and debit in the short and long term.<sup>[10-15]</sup>

The pharmacist should follow the policy and procedures to prepare a balance sheet.<sup>[10-15]</sup>

- The pharmacist should provide the income statement through previously discussed procedures.

- The pharmacist should review the trial balance and make three columns to explore the beach cost, total cost, and general description.
- The pharmacist should put non-fixed assets, including cash money in the bank, goods in store, and credit, then calculate the total non-fixed assets.
- The pharmacist should put the non-fixed liability, including debits and expenses, with total liabilities.
- The pharmacist should subtract total non-fixed assets from total non-fixed liabilities to come up with working capital.
- In the third part, the pharmacist should add fixed assets like buildings, furniture, and cars and non-tangible assets like trade mark with total fixed assets. Then calculate the non-fixed and fixed assets to come up with the grand total assets of working capital and fixed assets.
- The pharmacist should calculate the net assets by subtract long-term loans from the total assets to come up with net assets.
- The pharmacist should finally add equity, including the financial capital and net profit from income statements, to come up with net equity.
- The net assets should be equal to net equity by the end of the balance sheet to be assured that everything is correct, as explored in Table 1.
- If the pharmacist uses accounting software, all previous procedures can be done automatically, including income statements and balance sheets, by entering the daily invoices of sales and expenses.

### Analysis of balance statements General analytics

- The pharmacist can analyze the balance sheet by examining whether the net profit is positive or negative. Besides, net liabilities increase or decrease or equity with the same negative or positive sign for the current year. Besides, how much total assets and cash money with the project. Finally, is there any possibility of expanding the project or shrinking the business.
- The pharmacist can analyze the balance statement by dividing each asset item by total assets alone. Then, explore each item's high or low percentages among assets and what needs to increase or decrease from each term. Besides, each item of liabilities is divided by total liabilities plus equity to explore the lowest and highest percentage from each item and what do need to take from each item.
- The pharmacist can analyze the balance statements by dividing each item of balance statements by the same item of balance statements of the established year to explore how much increased or decreased each item has over the years.

### Profitability analysis

- If the pharmacist divides the net profit by total assets, he will develop a Return on Assets (RON), mainly how much assets can generate profit.
- If the pharmacist divides the net profit by total equity, they will come up with a Return on Equity (ROE) much more general than total equity.
- If the pharmacist divides the net profit by capital employed (total assets- current liability), you come up with a Return on Capital Employed (ROCE); that is how much profit will generate from capital employed.

### Liquidity analysis

- Suppose the pharmacist divides cash by total current liability. In that case, you will come with a cash ratio or part liquidity ratio, which the business can pay the short-term loan of the project if the ratio is more significant than one. That is because the current cash can fit the obligation of liability.
- If the pharmacist divides liquid assets (cash + account receivable + short-term investment) by current liabilities, you will come up with a quick ratio if the answer is more than one. That is because you need to liquid the short-term investment and accounts receivable to meet your obligations of paying the liability.
- If the pharmacist divides total assets (cash + account receivable + short-term investment+ inventory + prepaid expenses) by current liability, you will come up with the current ratio. If the answer is more than one, your obligation can be met by liquefying all assets to meet your current liability.

### Liabilities analysis (Leverage analytics)

- If the pharmacist divides total liabilities by total assets in the balance sheet ratio, you will come up with debt to assets. That means how much part assets with liabilities to pay long and short obligations of liabilities. While if the pharmacist divides total liabilities by equity, that indicates how much from equity is a liability.
- If the pharmacist divides operations profit by interest on liabilities, you will come up with a revenue earning rate. If the answer is positive and high, the business project can pay long-term liability and vice versa.

**Table 1: Example of pharmacy Financial Position statement.**

1. Financial Position Statement as of 31 December 2022		
Assets		
Cash and cash equivalents		\$100,000
Accounts Receivable		\$50,000
Inventory		\$150,000
Property, plant, and equipment		\$300,000
Total Assets		\$600,000
Liabilities		
Accounts Payable		\$50,000
Short-term loans		\$100,000
Long-term loans		\$200,000
Total Liabilities		\$200,000
Equity		
Common stock:		\$50,000
Retained Earnings		\$200,000
Total equity		\$250,000
Total Liabilities and Equity		\$600,000
2.	In this example, the pharmacy has total assets of \$600,000, including cash and cash equivalents, accounts receivable, inventory, property, plant, and equipment. The pharmacy also has liabilities of \$350,000, including accounts payable and short-term and long-term loans. Finally, the pharmacy has equity of \$250,000, which includes common stock and retained earnings.	

## Efficiency analysis

- If the pharmacist divides the sales or cost of goods by inventory, the Inventory Turnover Rate (ITOR) will come up. That will assess the efficiency or activities of the business project. On the other hand, if the ITOR is high, that is a good sign for the performance or operations of the task and more sales.
- If the pharmacist divided 365 by ITOR or days sales of inventory, you would come a number of days to finish the inventory on annual bases. Consider how much completely sold all inventory and replaced by new products. If the number is low, that means quick and fast ITOR and quick selling of the goods, more revenue, and very efficient performance of the business project.
- If the pharmacist divides the revenue by accounts receivable, you will come up with an account receivable turnover ratio. If the ratio one that's you received all your money from your customers and that is the sign of money collection, and there is no accrued receivable.
- If the pharmacist divided 365 by the receivable turn rate, you come up with day sales outstanding. That is, count how the number of days you need to receive your money or the average period of money collection.
- If the pharmacist divides the payment or expenses by account payable, you will devise an account payable turnover rate. If the ratio reaches one, that's a good sign and efficient performance and activities. There are no accrued payables or loans, or liabilities.
- The pharmacist divides 365 by the payable turn rate you come up with the day payable outstanding. That is, count how the number of days you need to pay the money for purchasing or the average period of money payment.
- The pharmacist can calculate the cash conversion cycle, the sum of days of inventory plus days receivable outstanding plus days payable outstanding. That gives them the number of days to complete or return the money.
- If the pharmacist divides revenue by total assets, you will come up with an assets turnover rate. That means how much assets can generate money and how much profit can be generated by the business project's efficiency. If the ratio is more than one, that indicates more profit can

be generated, almost 100% cost of assets, and so on.

## Price or market analysis or investment analysis

- If the pharmacist divides net profit by common shares outstanding or equity, you come up with Earnings per Share (EPS). That is how much profit per each stock share. If it is high, that is a good sign for the project. Sometimes EPS calculated the net profit minus preferred dividends divided by the common share outstanding.
- If the pharmacist divides share price divided by EPS, you come up with a Price-to-Earnings ratio (P/E) ratio. That is how much the percentage of dividends per each share price and how much the project can pay per each dollar. The high P/E ratio strong future growth of the company.
- If the pharmacist divides the P/E ratio by expected EPS growth, you will get the price/earning to growth ratio, which estimates the company's growth annually.
- If the pharmacist dividends are paid divided by common stock outstanding, you come up with Dividends per Share (DPS). That means cash per single share is distributed to shareholders.
- If the pharmacist divides DPS by share price, you will come up with a dividend yield ratio. What are the percentages of share prices that can be paid each year.
- Suppose the pharmacist divides dividends paid by the net profit, which has generated the dividends payout. That is, percentages of dividends part of the profit as paid back to shareholders.

## CONCLUSION

The Financial Management Report in Pharmacy Business Policies and Procedures is a new approach to the overall performance of pharmacy accounting and financial systems. A pharmacy operation's balance sheet consists of assets, liabilities, and equity at a point in time and how these items have changed over time. The financial situation requires various analytical requirements such as general analysis, profitability, liquidity, liabilities, efficiency, price analysis, market analysis, and investment analysis. Particular attention is paid to the fact that the statement of financial position has been introduced into the pharmacy operating policies and procedures in the pharmacy accounting and financial system of Saudi Arabia.

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## CONFLICT OF INTEREST

The authors declare that there is no conflict of interest.

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## Consent for Publications

Informed consent was obtained from all the participants

## Ethical Approval

This research is exempted from research and ethical committee or an institutional review board (IRB) approval.

<https://www.hhs.gov/ohrp/regulations-and-policy/decision-charts-2018/index.html>

## ABBREVIATIONS

**KSA:** Kingdom of Saudi Arabia; **SOCPA:** Saudi Organization for Certified Public Accountants; **AICPA:** American Institute of Certified Public Accountants; **AAA:** American Accounting Association; **IAASB:** The International Auditing and Assurance Standards Board; **IAESB:** The International Accounting Education Standards Board; **IESBA:** The International Ethics Standards Board; **IPSASB:** The International Public Sector Accounting Standards Board; **AGREE:** The Appraisal of Guidelines, Research, and Evaluation; **ITOR:** Inventory Turnover Rate; **RON:** Return on Assets; **ROE:** Return on Equity; **ROCE:** Return on Capital Employed; **EPS:** Earnings per Share; **P/E:** Price-to-Earnings ratio; **DPS:** Dividends per Share

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