

Accounting and Financial in Pharmacy Practice: Accounting Cycle

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ABSTRACT

Objectives: To explore the accounting cycle policy and procedures in pharmacy practice as a new initiative in Saudi Arabia. **Methods:** It was a narrative review of pharmacy practice accounting cycle policy and procedures. 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 accounting cycle of the Pharmacy policy. **Results:** The accounting cycle policy and procedures in pharmacy practice consisted of various items. That has included Transaction identification, Journal entry, Posting to the general ledger, and Trial balance preparation. Besides, adjusted trial balance, financial statement preparation, Closing entries, and Post-closing trial balance. **Conclusion:** The accounting cycle policy and procedures are a new pharmacy initiative project. The accounting cycle policy and procedures in pharmacy practice provide accurate accounting and Financial Records, Improved Financial Management, Better tax compliance, and Improved Cash Flow Management and Decision Making. Therefore, the accounting cycle policy and procedures in pharmacy practice are highly recommended for pharmacy career professionals in Saudi Arabia.

Keywords: Accounting, Financial, Policy, Pharmacy, Cycle, Saudi Arabia.

INTRODUCTION

The pharmacist prepares and dispenses medication and medical supplies daily, emphasizing safe and effective drug therapy.^[1,2] Those products and related prices should be recorded based on the bills. All transactions selling accounts should be collected and registered daily on record keeping which is called general ledger.^[3-8] All general ledgers should be summarized monthly or quarterly, and annually. In contrast, all purchases and expenses should be recorded daily, translated monthly, quarterly, and annually, and posted in the general ledger. All revenues or expenses should add or subtract from the banking account. From all previous transactions, three financial statements are financial position, cash flow, and income statements. All previous steps are called ultimately accounting cycle.^[3-8]

There are various advantages of the accounting cycle. It registered all revenues and expenses regularly and accurately calculated them. Thus, it can calculate the profit from each transaction and each pharmaceutical product. The accounting cycle reports three different financial statements. The pharmacy manager or owner can monitor

each SR or USD income or expenses. Besides, the pharmacist can know if any discrepancies in financial reports occur. The pharmacy business complies with national and international standards of accounting and financial systems.^[3,9-13]

The accounting cycle has various disadvantages, such as the time-consuming documentation system, it needs accountant or financial adviser for records analysis, and it might be costly to use manual or electronic records with accountants consultations. Additional challenges with the risk of committing errors through documentation or financial analysis, limited flexibility of revenue or expenses of cost.^[3,9-13]

Despite the accounting cycle, policies and procedures are critical for pharmacy practice. However, the subject in pharmacy practice is very seldom to find local or international literature.^[4,7,8,10,14-28] The steps of the accounting cycle policies and procedures implemented for non-special and specialist accountants. Besides or financial individuals, not pharmacists.^[29-36] Furthermore, the authors were unaware of any publications on the billing cycle in pharmacy practice. The review aims to announce the

policies and procedures of the accounting cycle of pharmacy practices.

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 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.^[12,16-33] 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).^[34-41] The pharmacy Financial and accounting committee comprises experts, clinical pharmacists, and accounters. Some authors drafted the policy guidelines, and the other authors reviewed them. The accountant specialist revised the draft. The policy included topics in accounting cycle, 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 accounting cycle in pharmacy practice. The Appraisal of Guidelines, Research, and Evaluation (AGREE) guided the reporting of the results of this review.^[42]

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 (ff[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**

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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 (ff[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 (ff[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**

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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 randomizedcontrolledtrial[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 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]) 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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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**[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 ((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]

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 randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: (**pharmacist**[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

("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 randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (fft[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: (**pharmacist**[MeSH Terms]) AND (**accounting**[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 "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

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**

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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]))

Search: (**pharmaceutical care**[MeSH Terms]) AND (**accounting**[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 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]

a c c o u n t i n g [M e S H 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 «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 «accountings»[All Fields] OR «accounts»[All Fields]

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 «accounting»[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 «accountings»[MeSH Terms] OR «accounting»[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 “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 «accountings»[MeSH Terms] OR «accounting»[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**

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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: (**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**

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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**

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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 (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

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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

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Controlled Trial, Review, Systematic Review, Humans, English

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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

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

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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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Case Reports, Classical Article, Clinical
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Evaluation Study, Government Publication,
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Humans, English

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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
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Case Reports, Classical Article, Clinical
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Evaluation Study, Government Publication,
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Humans, English

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Classical Article, Clinical Conference,
Clinical Study, Clinical Trial, Evaluation
Study, Government Publication, Guideline,
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Guideline, Randomized Controlled Trial,
Review, Systematic Review, Humans, English
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Case Reports, Classical Article, Clinical
Conference, Clinical Study, Clinical Trial,
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Translations

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

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

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

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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 onrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

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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

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Translations

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

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

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

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Translations

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

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

Warnings

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

Term not found: cycle.

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Translations

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

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

Warnings

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

Term not found: cycle.

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**

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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]

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

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

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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 (cycle[MeSH Terms])

Term not found: cycle.

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

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 (Accounting cycle[MeSH Terms])

Term not found: cycle.

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.^[10-15]

The pharmacist should follow the policy and procedures to prepare a balance sheet.^[10-15]

1. Transaction identification: The first step in the accounting cycle is to identify and record all financial transactions. It may include the sale of prescription and over-the-counter medicines, inventory purchases, supplier payments, and labor costs at the pharmacy office. For example, the sales invoice contains various topics such as the item description or item name, the item, the quantity of the item, and the price of the total cost of a single entity. In addition, the name, address, and contact number of the pharmacy
2. Journal entry: Once a transaction has been identified, it must be recorded in the company's general ledger. Each journal entry includes a date, transaction description, and corresponding debit and credit amounts. Double-entry bookkeeping ensures that each transaction affects at least two accounts and maintains the accounting equations. Assets = Liabilities + Operating capital. Documents can be manuals, Microsoft data sheets, or electronic accounting computer systems. For manual documents, the pharmacist must open the manual sheet and create

the document manually or open the Microsoft sheet file and enter the required information.

3. Posting to the general ledger: After transactions are journalized, the information is posted to the general ledger. A general ledger contains separate accounts for each asset, liability, and equity type, giving you a comprehensive view of your company's financial situation. Pharmacists are required to summarize all financial process information for each account category and show the profit and loss for each account on a weekly, monthly, or quarterly basis with a ledger of record.
4. Trial balance preparation: At the end of the accounting period, a trial balance is created to ensure that the debits and credits are equal. This report lists all accounts with their respective debit and credit balances to ensure the accounting equations are balanced.
5. Adjusting entries: Any correction entries for accruals, accruals, and other transactions not yet recorded in pharmacy operations may include reconciling expired or damaged inventory, unearned income from prepaid prescriptions, and accrued expenses such as salaries and utilities.
6. Adjusted trial balance: When an adjustment entry is posted, an adjustment balance is created. This report reflects that. It serves as the basis for updating account balances and preparing financial statements.
7. Financial statement preparation: Financial statements such as income, balance sheets, and cash flow statements provide a comprehensive view of a pharmacy's financial position. These statements help stakeholders such as owners, investors, and lenders to evaluate the company's performance and make informed decisions.
8. Closing entries: At the end of the accounting period, temporary accounts (income, expenditure, dividends, etc.) are closed along with the retained earnings

account. This process resets your quick account balance to zero in preparation for your next accounting period.

9. Post-closing trial balance: After the closing journals are posted, final balances are created to ensure the accounting equations are balanced. This report includes only permanent accounts, as temporary accounts are closed. If the pharmacist uses an electronic accounting system, all previous operations, such as invoices and invoices, journal entries, ledger records, income lists, etc., will be automatically calculated.

CONCLUSION

The accounting cycle policy and procedures in pharmacy practice is a new initiative for the overall performance of pharmaceutical care administration services. It is the cornerstone of the pharmacy accounting system in pharmacy practice. It consisted of a range of components together Transaction identification, Journal entry, Posting to the general ledger, and Trial balance preparation. Besides, adjusted trial balance, financial statement preparation, and Closing entries step. It is of particular note that the accounting cycle's policies and procedures in Saudi Arabia's pharmacy operations are reflected in the pharmacy's accounting process to be implemented.

ACKNOWLEDGEMENT

None.

CONFLICT OF INTEREST

None.

FUNDING

None

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;

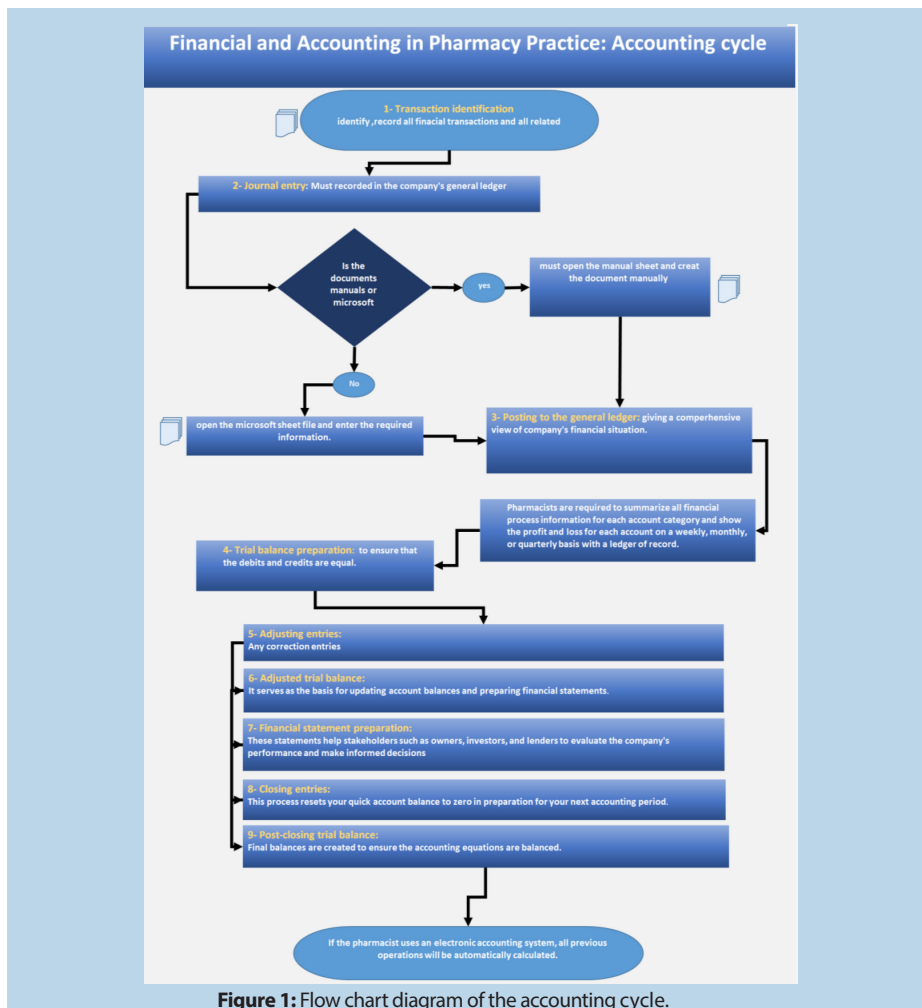



Figure 1: Flow chart diagram of the accounting cycle.

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.

ORCID ID

Yousef Ahmed Alomi  <https://orcid.org/0000-0003-1381-628X>

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