

# Accounting and Financial in Pharmacy Practice: Income and Cash Flow Statements

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## ABSTRACT

**Objectives:** To explore the income and cash flow statements policy and procedures in pharmacy practice as a new initiative in Saudi Arabia. **Methods:** It was a narrative review of the pharmacy practice's income and cash flow statements 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, Guideline, 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 income and cash flow statements of the Pharmacy policy. **Results:** The income and cash flow statements policy and procedures in pharmacy practice had various benefits, such as Financial management, business and tax plan, and assessing the pharmacy profitability and expenditure management. Besides, the pharmacy business's liquidity and solvency. The income and cash flow statements suggested policy and procedures and related analysis in the pharmacy practice. **Conclusion:** The income and cash flow statements policy and procedures in pharmacy practice as a new initiative in Saudi Arabia. They will improve the pharmacy business and better financial management. In addition, it encourages pharmacists to adhere to local and international financial and accounting standards and regulations. Therefore, in pharmacy practice, income and cash flow statements policy and procedures are highly suggested for pharmacy business in Saudi Arabia.

**Keywords:** Accounting, Financial, Policy, Pharmacy, Income Statement, Cash Flow, Saudi Arabia.

## INTRODUCTION

All pharmaceutical care services planning at hospitals or community settings had various goals and objectives. The main objectives were to provide care to the patients and profit money in the practice.<sup>[1,2]</sup> The pharmacist must measure patient care by observing the patient's satisfaction survey, declaring the level of satisfaction, and improving it until optimal satisfaction results are reached.<sup>[3-7]</sup> Besides, the pharmacist measures the profit by calculating the income statement by measuring revenues money minus the expenses money. If the number is positive, that means the pharmacy services got profit, while if the number is minus, the pharmacy loses money. The income report can be calculated weekly, monthly, quarterly, and annually.<sup>[8-13]</sup>

There are various advantages of determining the income statement to measure the profit level, analyze the factors of increased revenues and decreased expenses, and analyze whether the marketing prices of pharmacy products were appropriate. Besides, the income statement impacted pharmacy activities, whether to increase or decrease the pharmacy performances,

measured financial key performance indicators, and forecasted annual profit.<sup>[8-13]</sup>

Another vital statement that needs to be determined is the cash flow for any hospital or community pharmacy business project. The cash flow shows the income or inflow of money cash and the outcome or outflow cash daily, weekly, monthly, quarterly, and annually. It provides information about pharmacy operations and financial performances and the current liquidity of the pharmacy project.<sup>[8-13]</sup>

The cash flow report is critical for annual plan development for pharmacy services, including inventory management. The knowledge of income or outcome cash to review the pharmacy allocations resources and budgeting. The cash flow statement can plan to expand or shrink the pharmacy project and to design new products or services that can open annually. The cash flow is necessary for liquidity to meet the pharmacy's obligation for expenses and the purchase of medicines and medical supplies.<sup>[8-13]</sup>

Despite the income and cash flow statements, policies, and procedures required for pharmacy practice.<sup>[8-13]</sup> It very seldom found

pharmaceutical care services with emphasis on income statement or cash flow either at local or international levels.<sup>[10,14-31]</sup> All income and cash flow statements policies and procedures existed for public and specialized accountants or financial persons, not for pharmacists.<sup>[32-39]</sup> Besides, the authors were not familiar with any publications about income and cash flow statements policy and procedures in pharmacy practice. The current review aims to declare the pharmacy practice's income and cash flow statements policy and procedures.

## METHODS

It is a narrative review of Financial and accounting in pharmacy practice. The literature search was performed using various databases, including PubMed, Medline, and Google Scholar, 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.<sup>[10,14-31]</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>[32-39]</sup> The pharmacy Financial and accounting committee comprises experts, clinical pharmacists, and 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. Financial position statement (balance sheet). The Appraisal of Guidelines, Research, and Evaluation (AGREE) guided the reporting of the results of this review.<sup>[40]</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 (fft[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 (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]

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**

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practiceguideline[Filter] OR randomizedc  
ontrolledtrial[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  
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OR governmentpublication[Filter] OR  
guideline[Filter] OR meta-analysis[Filter]  
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practiceguideline[Filter] OR randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
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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  
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Humans, English**

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

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

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

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Evaluation Study, Government Publication,  
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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 randomizedc  
ontrolledtrial[Filter] OR review[Filter] OR  
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AND (humans[Filter]) AND (english[Filter]))

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Case Reports, Classical Article, Clinical  
Conference, Clinical Study, Clinical Trial,  
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OR evaluationstudy[Filter] OR  
governmentpublication[Filter] OR  
guideline[Filter] OR meta-analysis[Filter]  
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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]

**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**

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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]

**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 "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**

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## 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**

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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: (**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

**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 randomizedc onrolledtrial[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 «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 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 (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 «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 randomizedc onrolledtrial[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] 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 (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 randomizedc  
 ontrolledtrial[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 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]

## 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 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 (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 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  
 (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

## 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 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]

## 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 randomizedc  
 ontrolledtrial[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 randomizedcontrolledtrial[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 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 (**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 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 (**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 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]

**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 randomizedcontrolledtrial[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 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 (**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 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]

**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 randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ff[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 randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ff[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 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]

**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 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]

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

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

Search: ((**pharmacy**[Title/Abstract]) AND (**income 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 "income statement"[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 (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[Title/Abstract]) AND (**income statement**[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 "income 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 randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((**pharmacy**[MeSH Terms]) AND (**Accounting**[MeSH Terms])) AND (**income 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] 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 (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

## Translations

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

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

**Income statement**[MeSH Terms]: «financial statements»[MeSH Terms]

Search: ((**pharmacy**[Title/Abstract]) AND (**Cash Flow 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 "cash flow statement"[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 (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[Title/Abstract]) AND (Cash Flow statement[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 "cash flow 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 randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

Search: ((pharmacy[MeSH Terms]) AND (Accounting[MeSH Terms])) AND (Cash Flow 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] 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 (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

### Translations

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

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

**Cash Flow statement[MeSH Terms]:** «financial statements»[MeSH Terms]

Search: ((pharmacy[MeSH Terms]) AND (Accounting[MeSH Terms])) AND (income 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] 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 (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

### Translations

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

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

**Income statement[MeSH Terms]:** «financial statements»[MeSH Terms]

Search: (pharmacy[MeSH Terms]) AND (Cash Flow 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] OR "pharmacies"[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 (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

### Translations

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

**Cash Flow statement[MeSH Terms]:** «financial statements»[MeSH Terms]

Search: ((pharmacy[MeSH Terms]) AND (Financial[MeSH Terms])) AND (income 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] 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 (ff[Filter]) AND (humans[Filter]) AND (english[Filter]))

### Translations

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## Translations

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

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

**Cash Flow statement**[MeSH Terms]: «financial statements»[MeSH Terms]

## RESULTS AND DISCUSSION

Three financial lists need to be documented during the accounting system: income list, cash flow list, and financial statements or budget balance sheet.<sup>[8-13]</sup>

### Income statements

The statement contained the revenues and expenses during a specific period. The income statement explored whether the pharmacy business project was profitable or losing money. All types of revenues or expenses should be included in the statement. The statement is made annually, but it can be done quarterly.<sup>[8-13]</sup>

The pharmacist should follow policy and procedures to prepare a cash flow statement.<sup>[8-13]</sup>

1. The pharmacist should revise all journal records summaries and balance the trial.
2. All types of revenues should be written in one column as debits and calculate the total revenues.
3. All types of revenues (Prescription Sales, Over-the-Counter Sales, Other Services) should be written in one column or raw as debits and calculate the total revenues.
4. All types of expenses (Rent, Utilities, Salaries and Wages, Advertising, Supplies, and Other Expenses) should be written in one column or raw as credit and calculate the total expenses.
5. The pharmacist should substrate the total revenues from total expenses to come with a positive number and pure profitable or net profit or net income or come with a

**Table 1: Example of the pharmacy income statement.**

1.	Pharmacy Income Statement for the Month Ended 31 December 2022	
	Revenue	
	Prescription Sales	\$50,000
	Over-the-Counter Sales:	\$10,000
	Other Services	\$5,000
	Total revenue	\$65,000
	Cost of Goods Sold	\$65,000
	Prescription Drugs	\$20,000
	Over-the-Counter Products:	\$4,000
	Other Products	\$1,000
	Total COGS	\$25,000
	Gross Profit	
	Total Revenue - COGS	\$40,000
	Operating Expenses	
	Rent	\$5,000
	Utilities	\$1,500
	Salaries and Wages	\$12,000
	Advertising	\$2,000
	Supplies	\$1,500
	Other Expenses	\$1,000
	Total Operating Expenses	\$23,000
	Net Income	
	Gross Profit - Operating Expenses	\$17,000
2.	In this example, the pharmacy had a gross profit of \$40,000 and operating expenses of \$23,000, resulting in a net income of \$17,000 for December 2022. The income statement provides valuable information on the pharmacy's revenue, expenses, and profits, which can be used to make informed decisions about financial planning, budgeting, and investing.	

- negative number and consider as pure loss of money as explored in Table 1.
6. The pharmacist can calculate the Cost of Goods Sold (Prescription Drugs, Over-the-Counter Products, Other Products) and subtract it from revenue to get Gross profit. Then Gross profit substrate from expenses to get net income as explored in Table 1.
4. If your substrate revenue is from the total expenses of goods or services plus services, you will get the profit margin of operations. Therefore, if you need to increase the operating revenue, you need to increase the sales, decrease the expenses of goods, or decrease the operations expenses.
5. You would get a percentage profit margin if you divided the operations revenue from the total revenue. You need to compare the percentages with the previous year or compare the bench market with the same business.
6. If your substrate total revenue from expenses of goods or services plus operations services expenses plus tax or interest rate, you will get net profit. You must increase sales, decrease goods and operations expenses, or reduce tax or interest rates to increase the net profit.
7. If you divide the net profit by total revenues, you will get percentages of the net profit margin, and you need to compare it with the previous year or compare the bench market with the same business.

### Analysis of income statements

1. If your substrate revenue of total goods or services is from sales, you will get gross profit from the goods. Therefore, if you wish to increase the gross profit, you increase the total sales of goods or services or decrease the expenses of goods or services.
2. If you divided the revenue by total sales, you would get percentages of revenue, and you need to compare with previous years or compare with the benchmark in the same market.
3. If you divide the gross profit by revenue, you will get a gross profit margin, mainly how much profit per dollar you spend in the business.

### Additional method

1. The pharmacist can analyze all components of income divided by total sales and get percentages from each revenue type. For example, to explore which highest or lowest percentages for each sale. That has called vertical analysis.
2. The pharmacist can analyze all the results of income items and divide them by the same item with the established year. For example, to explore how much increase or decrease of net profit and each item on the income statements list.

### Adjusting entries

Sometimes, some prepaid or accrual expenses are included beyond the exam period of income statements or balance sheets; thus, how can you record them in the income statements or balance sheet?

### Prepaid Expenses

If there are prepaid expenses, you can divide them into the number of expenses per month. Then, calculate the number of months expenses included in the period of income statements. The remaining expenses are either recorded as expense assets or prepaid expenses for the next year and recorded in the journal entries and trial balance.

If there are deferred expenses that you should be utilized in the current year, then you used only part of them. It would be best to record what has been used as expenses and then return the remaining money as assets. The actual expenses should be recorded as expenses in the income statement.

### Accrued expenses

Suppose some expenses should be paid in the current years, but the organization did not pay to complete the cost. In that case, the total expenses should be divided by the number of months and record what has been paid in the current years. The remaining money should be a liability in the current year and recorded as expenses in the income statement. It should adjust in a journal entry and trial balance.

### Unearned Revenue

If there is unearned revenue, you can divide it into a number of monthly expenses. Then, calculate the number of months of revenue included in the period of income statements. The remaining expenses are either recorded as revenue liability or as unearned revenue in the next year and recorded in the journal entries and trial balance.

### Accrued revenue

Suppose the same revenue should be paid in the current years, but the customer did not pay to complete the cost. In that case, the total revenue should be divided into the number of months and record the revenue in the current years. The remaining money should be a liability in the current year and recorded as revenue in the income statement. It should adjust in a journal entry and trial balance.

### Cash flow statement

It is a statement exploring all types of cash revenues and all types of cash payments through the period. The report shows the type of cash flow from operating or investment activities and financing activities and compares themes. It is helpful to know the cash level at the account business if you want to expand or shorten the project or consider utilizing the total cash at the business account, besides the accuracy of income statements and pure cash flow from the pharmacy business project.

The pharmacist should follow policy and procedures to prepare a cash flow statement.

1. The pharmacist should revise the journal records and pick up only the cash revenues and expenses.

2. The pharmacist should divide the activities into operations, investment, and financing activities.
3. The pharmacist should write cash revenues and expenses from each type in a manageable activity.
4. The revenues are substrate from expenses to generate pure cash from each type of activity for the kind of activities.
5. Then calculate the total pure cash from all types of cash flow.
6. The total pure cash should be added to cash in the account in the bank at the beginning of the period to come up with the total cash in the account, as explored in Table 2.
7. If you use an electronic accounting system or unique software accounting, the computer can generate cash flow statements any time throughout the year; specify the benign and final date period.

### Analysis of cash flow statement

The pharmacist can analyze the cash flow list horizontally by dividing each item included with the cash flow item by the established year to explore reduction or increments of cash flow of the pharmacy project business.

**Table 2: Example of pharmacy cash flow statement.**

1.	Pharmacy Cash Flow Statement for the Month Ended 31 December 2022	
	Cash Inflows from each activity (operations, investment, and financing)	
	Cash Sales	\$20,000
	Accounts Receivable Collections	\$10,000
	Other Sources of Cash	\$5,000
	Total Cash Inflows	\$35,000
	Cash Outflows from each activity (operations, investment, and financing)	
	Payments to Suppliers	\$15,000
	Rent	\$5,000
	Utilities	\$1,500
	Salaries and Wages	\$10,000
	Other Operating Expenses	\$2,500
	Total Cash Outflows	\$34,000
	Net Cash Flow	
	Total Cash Inflows - Total Cash Outflows	\$1,000
	Add net cash flow to the account in the bank at the beginning of the period.	
2.	In this example, the pharmacy had a net cash flow of \$1,000 for December 2022. The cash flow statement provides valuable information on the pharmacy's cash inflows and outflows, which can be used to make informed decisions about financial planning, budgeting, and investing. By analyzing the sources of cash inflows and outflows, pharmacy owners and managers can identify areas where they can improve cash flow and make better decisions about allocating resources.	

## CONCLUSION

The income and cash flow statements policy and procedures in pharmacy practice as a new initiative in the overall performance of pharmacy administration and management. It significantly improves the pharmacy business plan with an emphasis on financial management. The pharmacist should know the steps of the income and cash flow statements policy and procedures. The pharmaceutical care income and cash flow statements policy and procedures are highly suggested for implementation during pharmacy operations in 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.

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