

Accounting and Financial in Pharmacy Practice: Software and Applications

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ABSTRACT

Objectives: To explore the software and applications of accounting and financial policy and procedures in pharmacy practice as a new initiative in Saudi Arabia. **Methods:** It was a narrative review of the software and applications of accounting and financial policy and procedures in pharmacy practice. Literature 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.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 accounting and financial software and applications of the Pharmacy policy. **Results:** The software and applications of accounting and financial policy and procedures in pharmacy practice are continuous, accessible, and fast to retrieve information. Several factors might affect choosing accounting and financial software and applications, including services coverage, cost, and applicable and friendly usage. **Conclusion:** The software and applications policy is a new pharmacy accounting and financial initiative. The software and applications policy improves the accounting and financial retrieving and documentation system. In addition, it helps pharmacists to adhere to accounting and financial regulations in different places at healthcare organizations. Therefore, the accounting and financial software and applications policy is highly recommended for digital hospital and community pharmacy systems in Saudi Arabia.

Keywords: Accounting, Financial, Policy, Software, Applications, Saudi Arabia.

INTRODUCTION

The accounting and financial had various operations and activities.^[1-4] That included recording each transaction, purchasing the hospital and community products, selling the products and services, summarizing all transactions in the general ledger, inventory management, income, and outcome of each banking account, distributors and client transactions, and all accounting reports and financial analysis.^[1-4] All the previous accounting and financial operations and activities need electronic verification and management system.^[5,6]

The pharmacy operations were computerized, and electronic systems grew locally or internationally.^[7-11] The pharmacy operation uses electronic prescriptions online, a computerized physician order entry system, and a wide range of robotics to prepare and deliver medicines.^[5,6]

Accounting and financial services in pharmacy practice are part of the high demand for electronic and digital documentation systems.^[5,6] The electronic accounting and financial system is critical to keep all records continuously available and track all transactions with easy, quick

retrieval of any financial statement. Besides, it might have computerized financial analysis, accounting records for patients used for health insurance, and electronic tax documentation.^[5,6]

There are various uses for accounting and financial operations and activities in healthcare services, emphasizing the pharmacy practice. Each system had advantages and drawbacks before, during, and after implementation. The pharmacist should revise all pros and cons before admitting the system at the hospital and community pharmacy services.^[5,6] Various factors might affect choosing the system plan, including service coverage, friendly use, network integration, cost, etc. The current review will discuss the electronic accounting and financial services system in pharmacy practice and how to choose the appropriate design for policy and procedures.^[5,6]

Despite accounting and financial policies and procedures in the pharmacy practice require software and applications. The topic is rarely discussed locally or internationally.^[1,3,5,6,12-26] All accounting and financial policies and procedures regarding software and applications

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apply to professional accountants or financial officers, not pharmacists.^[27-34] In addition, authors were required to be familiar with publications on accounting and financial policies and procedures for software and applications in pharmacy practice. This review reveals accounting and financial policies and systems for pharmacy operations software and applications.

MATERIALS AND 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 accounting and financial system topics in systems practice. The search period was from the 1960s until 15 May 2023. The searched terms were in full-text English and 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 Review, 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. [1,3,5,6,12-26] 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).[27-34] The pharmacy Financial and accounting committee comprises experts, clinical pharmacists, and account terms. Some authors drafted the policy guidelines, and other authors reviewed them. The accountant specialist revised the draft. The policy included topics in the accounting, visibility study in a pharmacy environment, pharmacy financial statement including income list, cash flow, budget sheet or balance sheet, electronic applications of accounting and financial and in the 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 emphasizes software and applications accounting in pharmacy practice. The Appraisal of Guidelines, Research, and Evaluation (AGREE) guided the reporting of the results of this review.[35]

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 randomizedc onrolledtrial[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 randomizedc onrolledtrial[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**

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

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

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

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

("pharmacists"[MeSH Terms] AND "economics"[MeSH Terms]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter] OR observationalstudy[Filter] OR practiceguideline[Filter] OR 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]))

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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]

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

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Translations

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

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

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

("pharmaceutical care"[Title/Abstract] AND "accounting"[Title/Abstract]) AND ((casereports[Filter] OR classicalarticle[Filter] OR clinicalconference[Filter] OR clinicalstudy[Filter] OR clinicaltrial[Filter] OR evaluationstudy[Filter] OR governmentpublication[Filter] OR guideline[Filter] OR meta-analysis[Filter])

OR observational study[Filter] OR practice guideline[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]

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

((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

("pharmacist"[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: (**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**

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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**[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

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 randomizedcontrolledtrial[Filter] OR review[Filter] OR

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

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

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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

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

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

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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**

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

OR observationalstudy[Filter] OR practiceguideline[Filter] OR randomizedcontrolledtrial[Filter] OR review[Filter] OR systematicreview[Filter]) AND (ft[Filter]) AND (humans[Filter]) AND (english[Filter]))

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

Translations

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

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

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**

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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

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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

(("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 (Accounting[Title/Abstract])) AND (applications[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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Controlled Trial, Review, Systematic Review, Humans, English

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Search: (((pharmacy[Title/Abstract]) AND (Accounting[Title/Abstract])) AND (software[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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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 (applications[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]

Warnings

((pharmacy[MeSH Terms]) AND (Accounting[MeSH Terms])) AND (applications[MeSH Terms])

Term not found: applications

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

software[MeSH Terms]: «software»[MeSH Terms]

Search: (((pharmacy[Title/Abstract]) AND (Financial[Title/Abstract])) AND (applications[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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Search: (((pharmacy[Title/Abstract]) AND (Financial[Title/Abstract])) AND (applications[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**

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

Search: (((pharmacy[Title/Abstract]) AND (Financial[Title/Abstract])) AND (software[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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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 (applications[MeSH Terms])

Term not found: applications

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

software[MeSH Terms]: «software»[MeSH Terms]

RESULTS AND DISCUSSION

The pharmacist must follow the following policy and procedures when implementing software and applications for pharmacy accounting and financial.^[1-11]

There are many types of accounting software. If a pharmacist wants to select them, several points must be evaluated.

1. Pharmacists should assess whether their pharmacy business is small, medium, or large.
2. Pharmacists should assess the business workload and the nature of the product or service offered to both businesses.
3. Pharmacists should assess whether their accounting budget is tiny, medium, or large and the number of users of electronic accounting systems.
4. Pharmacists should evaluate procurement and accounting procedures and software functionality. Does the program comply with policies, procedures, and required financial reports and records?
5. Pharmacists should evaluate the type of software (desktop, cloud, application, or all).
6. Pharmacists should evaluate some import and export data and back up the program's data functionality or check the frequency of data backups. Export or import into data formats such as standard software such as Microsoft Excel spreadsheets.
7. Pharmacists can choose the appropriate program depending on the store. All transactions with your bank account are partially auto-connected. Other companies need desktop software because some employees can record all data and transactions on their invoices.
8. The pharmacist must request a trial period or use it for a specific time to let the pharmacy staff try it. They can enter some examples of data and generate reports. Besides, to measure how much the software is more used friendly and functional.

Pharmacies should consider several factors when evaluating financial management software features. Find below critical components but not limited to the following:

1. Features

Pharmacies should evaluate software functionality to ensure that it meets their needs. It might include.

A. Point of sale (POS) system

The new accounting and financial software and application must integrate with pharmacy

information statement emphasizing the point of sale to computerize or automate all sales transactions and prevent any accounting and financial errors.

B. Hospital Information System (HIS)

The new accounting and financial software or applications should integrate with hospital or pharmacy information systems. It can computerize the billing procedures and track payments for patients and clients.

C. Inventory management system

The new accounting and financial software and applications should be integrated with hospital or pharmacy inventory management systems to track inventory products and costs, optimize inventory targeting, and minimize inventory wastage.

D. Payment processing system

The new accounting and financial software and applications should integrate with purchasing, payment, and selling systems. It can provide more accurate and efficient accounting and financial reports.

E. Customer Relationship System:

The new accounting and financial software and applications must integrate with the pharmacy customer's relationships system. That can monitor client preferences and marketing strategies and improve customer engagement and relationships.

2. Cost

The cost of the accounting and financial application and software is essential as it depends on features and related vendors. Pharmacies should assess accounting, financial application, and software prices, including ongoing fees and maintenance costs.

3. Ease of use

The accounting and financial application and software should be user-friendly and easy to operate, with simple or comprehensive extensive technical knowledge. Pharmacies should evaluate the application's usability to ensure it can be effectively and efficiently used in their operations and services.

4. Integration with networks systems

The accounting and financial application and software should integrate with network systems, such as hospital information systems. Thus, the data can be easily accessed and shared effectively and efficiently between systems.

5. Customer Support

Vendors must provide strong customer support, including training and ongoing technical support, to ensure that the accounting and financial applications and software are implemented effectively and issues are resolved quickly.

6. Security

The accounting and financial application and software must be secure and comply with all relevant cybersecurity standards and regulations of operations, storing, and transmitting the pharmacy and health information.

Pharmacies should carefully consider their needs and consider these factors when choosing accounting and financial management software. Choosing the right software can help pharmacies manage their accounting and financial operations effectively, improve patient care, and ensure long-term success.

CONCLUSION

The software and applications of accounting and financial policy and procedures are a new initiative overall performance of pharmacy practice services. Electronic accounting and financial administration strategies are used for error prevention and easy, accurate, quick versions in pharmacy practice. Various factors such as program features, cost, and friendly use might affect choosing electronic applications. Besides, the continuous tracking of compliance with accounting and financial standards and regulations. The software and applications of accounting and financial policy and procedures are encouraged to be implemented in pharmacy administration and services in Saudi Arabia.

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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CONFLICT OF INTEREST

The authors declare no conflict of interest.

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