

SAMPLE COMPANY

General Journal

Page No. 01

DATE	PARTICULARS	POST REF	DEBIT	CREDIT
2023				
Jan. 5	Cash	GL 100	200	
	Service revenue	GL 400		200
	To record revenue from services rendered			
Feb. 20	Inventory	GL 130	1,000	
	Cash	GL 100		200
	Accounts payable	GL 200		800
	To record the purchase of inventory			

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Secretarial Occupations V-TECS Guide: Basic volume ,1984 Financial Analysis in Pharmacy Practice Keith N. Herist,Brent L. Rollins,Matthew Perri,2011 This introductory text covers the basics of accounting and financial management and demonstrates the application of these principles to pharmacy practice Coverage includes the guiding principles of accounting financial statements from detailed transactions to summary reports basics of finance and financial analysis budgeting and inventory management pricing goods and services personal financial management Case studies based on realistic examples are used to show how accounting and financial management principles apply to all areas of pharmacy practice Financial Analysis in Pharmacy Practice is an invaluable resource for graduate students in pharmacy administration and professional pharmacy students as well as pharmacists in the public and private sectors who wish to be well informed when making financial decisions Keith N Herist is Clinical Associate Professor Clinical and Administrative Pharmacy University of Georgia College of Pharmacy USA Brent L Rollins is Assistant Professor Pharmacy Administration Philadelphia College of Osteopathic Medicine School of Pharmacy USA Matthew Perri III is Professor Clinical and Administrative Pharmacy University of Georgia College of Pharmacy USA

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