

**UNIVERSITY OF THE PHILIPPINES MANILA
COLLEGE OF PHARMACY**

**PHAR 125: Pharmaceutical Accounting
1st Semester AY 2020-2021**

**Differential Analysis
Study Guide**

Learning Objectives

At the end of the session, students should be able to:

1. Understand the purpose of differential analysis
2. Perform different types of decisions involving differential analysis

Study

- Access the PPT slides with audio and screen recordings.
- Answer the worksheet and discussion forum.
- Conduct case analysis on the uploaded case report.

Guide Questions

*Use these questions to guide you when accessing the learning materials. You are not required to submit answers to the guide questions.

1. What are the common scenarios that will require differential analysis?
2. Determine how each component (sales, cost, etc.) will vary between the alternatives.

Learning Resources

- Carroll, N. V. (n.d.) *Pricing Pharmaceutical Products and Services*. Virginia Commonwealth University.
- Warren, et al. (2005). *Financial & Managerial Accounting*. Thomson South-Western: Ohio.
- Weygandt, J. J., Kimmel, P. D., & Kieso, D. E. (2019). *Accounting Principles with International Financing Reporting Standards GE*. John Wiley & Sons, Inc.: Singapore.