

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains how these accounts are used to record and summarize financial transactions.

The fourth part of the document discusses the importance of the double-entry system. It explains how every transaction is recorded in two accounts, one as a debit and one as a credit, to ensure that the accounting equation remains balanced. This system provides a clear and concise way to track financial activity.

The fifth part of the document discusses the various methods used to record transactions. It compares the cash method and the accrual method, highlighting the differences between them and their respective advantages and disadvantages.

The sixth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements accurately reflect the economic reality of the business at the end of the accounting period.

The seventh part of the document discusses the various types of financial statements. It explains the purpose and components of the balance sheet, income statement, statement of retained earnings, and statement of cash flows.

The eighth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud, and to ensure the accuracy and reliability of the financial information.

The ninth part of the document discusses the various types of taxes that businesses are required to pay. It explains the different types of taxes, such as income tax, sales tax, and property tax, and how they are calculated and reported.

The tenth part of the document discusses the importance of ethical behavior in accounting. It explains how accountants are expected to act in a fair and honest manner, and to follow the principles of professional conduct.

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## What's Significant About Case 5.0

Number of patients entering trials by country and region (full month data for March and April)

Number of patients entering trials by country and region (full month data for March and April)

Regulatory response/guidance

Timeline of the current 8 vaccine clinical trials for COVID-19

Resolution

## Impact on Ongoing Data Capture in Clinical Trials

Medidata is continuously monitoring the global impact of COVID-19 on clinical trials. Our first data and insights impact were released on March 23, with subsequent releases on April 3, April 17 and May 4. Medidata's analysis of the impact on new patients entering clinical trials for actively recruiting studies demonstrates the growing significance of the impact on cities, regions, and countries, with increasingly tighter laws and guidelines restricting movement by individuals outside of the home.

Analyses to the April 3, April 17 and May 1 analyses were performed on May 15, and the results for the first two weeks of May are shown next to April (See Figure 1). Currently, the global data shows a 74% decrease in the average number of new patients entering trials per study-site year-over-year during the first two weeks of May compared to the same time last year.<sup>1</sup> The impact year-over-year for the first two weeks of May as compared to April is similar, and shows the pandemic continues to have an effect on trial activity and new patients entering trials.

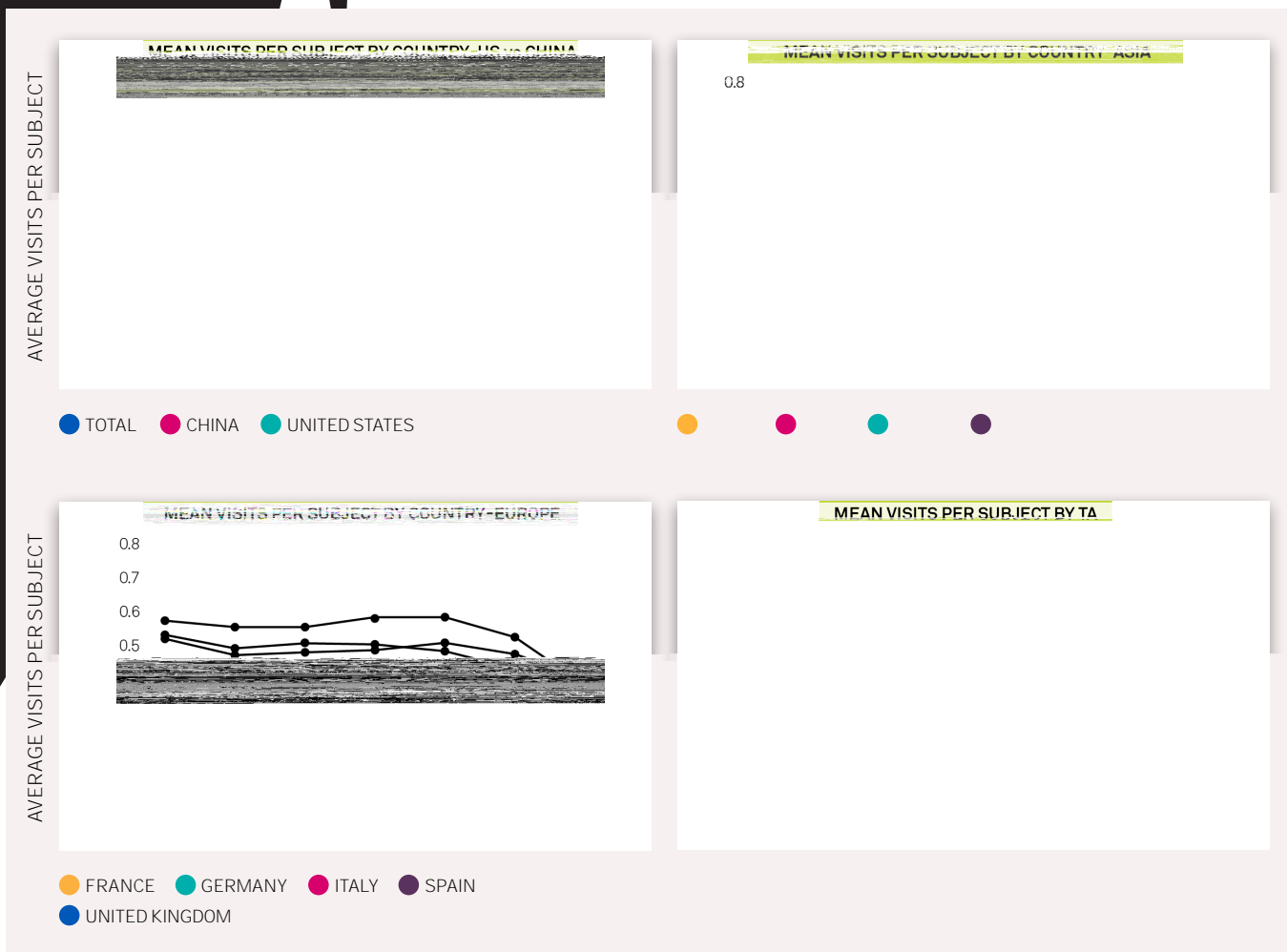
<sup>1</sup> Analysis across 4,667 studies and 186,807 study-sites

**MAY 18, 2020**

COVID-19 AND CLINICAL TRIALS: THE MEDIDATA PERSPECTIVE

an update to the... (e 2). In line  
 on new patients ente... per-year, we saw  
 ts for subject for April... eared almost 30%  
 ecrease in visit rate is seen... en in the UK and the  
 visit rate for oncology a... vs. March was comparable.

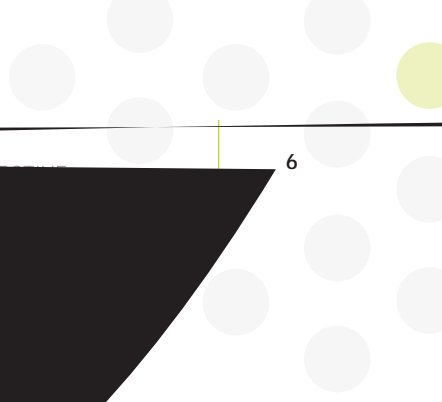
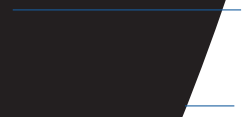
### COVID-19 on Site Visits



Understanding what is happening on the ground is critical to define a path forward. We will continue to publish updated analyses on overall industry trends throughout this pandemic and beyond.

DS 4 TE

response









## Evolution and Adaptation

...challenges about the Medidata... trial challenges. Since... are not mutually exclusive... to more than one challenge.

### CHALLENGE 1: UNDERSTANDING THE EVOLVING SITUATION

#### Understanding the Evolving Situation

##### CHALLENGE

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...y plans

##### SOLUTION

**COVID-19 Trial Impact Analytics\***: Data and analytics to develop industry tracking, forecasting and deep dives for priority studies to support client's COVID-19 impact assessment, risk mitigation and recovery decisions.

**Real-time Situation Insights**: Inform critical decisions on where to focus efforts by benchmarking impact of COVID-19 on own trials vs. industry

- Assess impact of COVID-19 on own trials and compare to industry via standard dashboards
- Understand weekly and monthly trends, and year-over-year performance for subject accrual, visits and data quality measures
- Views at portfolio, study, country/region and site level

**Impact & Recovery Forecasting**: Plan ahead by understanding leading indicators of slowdown and recovery at a country and site level

- Track country/region and site level performance to understand countries and sites that are coming back on-line
- Overlay trends in COVID-19 testing and infection rates with impact on trials to identify leading indicators of recovery at a country / region / site level

Medidata Solution

### CHALLENGE 2: RECONSIDERING TRIAL DESIGN TO ENABLE DATA CAPTURE

#### Rave eCOA

##### CHALLENGE

Provide ways for missed or risked visit forms to be remotely filled out by patients on existing studies.

##### SOLUTION

Medidata's eCOA solution can be used to convert site-based data forms to remote data forms. If study modifications are made to accommodate this approach, patients can download the patient cloud app from the app store and provide urgent data forms as needed for missed visits. Any Rave EDC study using eCOA can have additional data forms pulled into the eCOA app and made available to patients. Any Rave EDC studies not using eCOA can add eCOA to the project and immediately begin converting forms to remote-enabled forms.

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## CHALLENGE

## SOLUTION

In late April, Medidata announced the integration of **Symptom Tracker\*** as part of **myMedidata\***

## CHALLENGE 3: MAINTAINING QUALITY AND SUPPLY

### CHALLENGE

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### New Medidata Solution

Restrictions of access to sites by staff and patients may affect the investigators' ability to maintain medical oversight. This may impact, among other key processes,

### SOLUTION

The industry has traditionally relied on intensive monitoring including significant amounts of Source Data Review (SDV) to ensure subject safety and generate quality data. This approach is highly resource intensive, costly, and has been found to have minimal impact on the quality of the clinical investigation when compared to less resource-intensive approaches.

It's well supported that 100% SDV has a negligible effect on data quality. A reduced SDV methodology has been increasingly encouraged by TransCelerate & global regulatory authorities. Applying a risk-based approach to reduced SDV enables sponsors and CROs to quickly navigate monitoring backlog resulting in earlier indications of potential subject safety, data quality issues, and study risks.

Medidata has enabled **targeted source data verification** through a new COVID-19 focused offering, **TSDV Critical\***, to support sponsors and CROs in delivering quality data in a time effective and cost efficient method:

- Regulatory supported method for identifying critical data to perform reduced SDV
- Targeted critical data to focus attention
- Fully auditable solution
- Elimination of manual CRA determination of monitoring requirements
- Real-time reporting capabilities for sponsor and CRO oversight responsibilities
- Cost effective method for reduction in labor intensive onsite monitoring activities

Medidata offers consulting services to support to support a streamlined implementation process :

- COVID-19-specific Risk Management
- Streamlined Block/Tier plan based on study risk
- TSDV best practices guide
- Sample text for inclusion with monitoring (functional) plan for:
  - Supporting a reduced SDV approach
  - Guidance on training for monitors



DS 4 TR

RTSM

CHALLENGE

SOLUTION

for

patients need

to have an  
future visits are

concerns make sites  
more buffer stock on  
ess (depending on if the  
is availability of drug or  
ability of shipments).

Sites can process dispensations and send the drug to the subject via a courier. Rave EDC collects tracking number (collected as text data). Adding a new field would be added to Rave EDC.

There are several options to have drug sent to the patient from the depot or a central pharmacy. In Rave RTSM (randomization and trial supply management), the subject has to exist at the site where the drug supply is located. There are several options we are executing to manage transferring subjects and creating dummy shipments to allow a shipment to be sent to the patient's home from a location other than the site. We're able to work with study teams to help set up the best option based on the study design and logistic considerations.

Some of the methods above can also be used to allow a direct to patient shipment when the site is closed. Alternately, subjects may be transferred to sites that are open. We have a "How-to" procedure ready to share with you.

Multiple dispensing visits can be made in Rave EDC at the same time, providing additional IMP for the subject. If this will become standard, DND dates should be updated so that the drug does not expire over the longer time period between dispensations. Our Services team can provide specific steps that can be utilized to ensure off-cycle/unscheduled visits can be conducted without issue.

Supply plans can be instantly adjusted by end users to meet the changing needs of individual study sites. To ensure that the site is stocked with additional drug to service a larger number of visits, the maximum buffer can be increased or the long window extended. Alternatively, a supply plan can also be adjusted to maintain less inventory by shortening the long window or reducing the maximum buffer. The site can also be deactivated for shipping in the case of a closed site or dispensations occurring from alternate sites.

## CHALLENGE 4: ACCELERATING STUDY START-UP

CHALLENGE

SOLUTION


... pandemic, we find ourselves in months of lockdown, as some municipalities begin to reopen while others are keeping a watchful eye. Some countries are reopening while others are trying to rise; others are moving with caution, including South Korea, Lebanon and Germany, all introducing lockdowns, after attempts to control the virus. The U.S. is a patchwork, with widely different reactions and responses across the country.

This very complex picture makes it even more vital that we at Medidata continue to monitor clinical trial sites, and provide up-to-date information to our customers and partners. Time – and data – will tell how relaxing quarantines will impact drug development and discovery.

... providing this data to our stakeholders, along with relevant updates from a regulatory perspective.