

ANALYSIS OF PHARMACEUTICAL SECURITY IN LEBANON AND THE WORLD

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Introduction. The financial condition of the enterprise is characterized by a set of indicators that reflect the process of formation and use of its funds. In a market economy, the financial condition of the enterprise in fact reflect the final results of its operations. That is the end results of the company interested in the owners (shareholders) of the company, its partners and the tax authorities.

Retail and hospital pharmacies are working around the world to ensure patient access to medicines and to assist in their mission-critical applications. According to FIP pharmacy concept - a health institution, which provides pharmaceutical services. These include the traditional holiday of medicines, and the provision of additional services.

Aim. The purpose of research - an analysis of financial and economic activity of pharmacies in Lebanon.

Materials and methods. To implement this goal were defined tasks:

1. To analyze the main methods and approaches to the analysis of the main sections of the "Report on financial and economic activity of the pharmacy."
2. To analyze the factors that affect the financial and economic activities of the pharmacy: an analysis of human resources, financial results, business efficiency and profitability.
3. To analyze the financial and economic activities of pharmacies in Lebanon.
4. The ways of improving the financial condition of the studied pharmacy.

The main objectives of the economic analysis of the financial condition of pharmacies are an objective assessment of the use of financial resources at the company, identification of internal reserves to strengthen the financial position, as well as the improvement of relations between enterprises and external financial, credit, and other supervisory bodies.

Results and discussion. In the first phase of our research have been analyzed main indicators studied pharmacy operations for 2014 and 2015. The analysis showed that revenues from sales decreased by almost 540 thousand UAH in 2015. The number of employees decreased by 4 persons. The cost of fixed assets increased by a little more than 600 thousand. UAH. Productivity decreased by 8 thousand UAH.

In the next step we analyzed the total turnover, trading and blending costs. The analysis showed that retail sales in 2015 decreased by 26% and wholesale by 17%. Realized trading overlay by 37% at the same level of trade overlays decreased by

4.7%. The amount of expenses decreased by 17% with the amount of wages increased by 29%.

The next stage of our research was conducted analysis of the main economic indicators of the pharmacy operation, such as earnings and profitability. Analysis has shown that these figures have decreased sharply in 2015. Profitability decreased by almost 15%.

So the next step was to analyze the business activity of the pharmacy study. It is to study the levels and dynamics of various factors - turnover figures.

The analysis showed that in terms of the turnover of the pharmacy study: return on assets ratio in 2015. increased by 2 times; ratio of receivables turnover shows an increase in commercial loans, provided the study drug store, which grows over the entire study period, indicating a poor performance with debtors, as well as term accounts receivable turnover has a strong tendency to decrease to 1.49 in 2015.

Accounts payable turnover period indicates the growth in accounts receivable by up to 172.71 days in 2015.

Conclusions. he analysis showed that to improve the financial condition of the enterprise in terms of improving the efficiency of use of circulating assets is recommended to take measures to increase the rate of turnover of receivables, it is necessary:

- make an inventory of accounts receivable;
- keep records of accounts receivable by maturity of its occurrence;
- determine the maximum amount of sales of goods on credit;
- carry out a systematic analysis of receivables.

The analysis showed that it is recommended to periodically review the prices established for similar products by other companies pharmacy sphere, in order to establish competitive prices for retail goods.

The analysis showed that it is necessary to increase the turnover expansion of the retail network, namely the increase in the number of outlets.

The analysis showed that it is necessary to carry out measures to improve information provision. In the process of financial and economic activity of the studied pharmacy one of the negative factors is the lack of strategic information you need: the lack of a database on the market.

In most countries the dispensing of medicines is allowed only at the pharmacy. However, a fairly common practice is to implement a resolution of medicines OTC status in other retail outlets (such as supermarkets, gas stations, etc.). This policy is due to the fact that in the developed countries to the issue of assigning the status fit enough carefully. In order to remedy received OTC status, applicants must provide regulators convincing evidence of its safety for the patient (including the self-medication). In other words, the OTC drug status is a guarantee of security.