

ANALYSIS OF ECONOMIC AND FINANCIAL ACTIVITY AT THE OPENING OF A PHARMACY INSTITUTION

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Introduction. The analysis of literary, statistical data, standard and legal documents showed that for today in Ukraine availability of the population to the main medicines both physical and economic doesn't conform to national requirements.

Aim. Main objectives of the national medicinal policy are: availability of medicines, their quality and rational application. Therefore the purpose of our researches was: to carry out the analysis of conditions of a microeconomic level of pharmaceutical branch for opening drugstore.

Materials and methods. To implement this goal the following tasks delivery were defined: to analyze and generalize data of literature on the basic principles of the organization of medicines provision in microeconomics system; to carry out the analysis of license conditions of implementation of the economic activity connected with retail sales of medicines in the territory of Ukraine; to carry out a choice of a location of a drugstore and the analysis of possible conditions for goal implementation; to carry out questioning of pharmacists in Kharkov for the purpose of definition of expenses articles which future drugstore in accordance to will have license conditions of pharmaceutical activity in Ukraine; to carry out the analysis of the calculated main indicators of trade and financial activity of future drugstore in order to forecast the point of profitability.

The objects of research were healthcare institutions of Ukraine in Kharkov which provide the population, necessary medicines and products of medical appointment. The subject of research was a process of opening of pharmaceutical enterprise in order to improve the availability of providing the qualitative pharmaceutical help for the population.

One of the criteria which influences on the availability of medicines is the number of inhabitants served by one pharmaceutical establishment. An average figures show flat across Ukraine 2193 persons served by one pharmaceutical institution. Then we continued the calculation of average sales of one pharmaceutical institution during the year which we need for definition of the main indicators of trade and financial activity and definition of a point of profitability became the following stage of our researches. For Ukraine this average value is nearly 1 million 730 thousands UAH a year. Hi order increase in an indicator of commodity sale turnover of the future drugstore we carried out questioning of customers. In the questionnaire a number of questions which defined factors influencing increase in this indicator were set. The analysis of questioning showed that different factors influences on commodity turnover of a drugstore: qualification of the personnel, the drugstore location, the range of the drugstore, the open

presentation for parapharmaceutical goods, opportunity to get primary medical advice and the help (to measure pressure, level of blood sugar, etc.).

Results and discussion. Carrying out questioning of 10 drugstores of Kharkov for the purpose of definition of their primary and monthly articles of expenses was the following stage of our researches. So for one pharmaceutical institution that will work in accordance with general practice on tax accounting with apartment purchase were the expenses 741 thousand 800 UAH. The sum of average monthly expenses on one pharmaceutical institution will make 32 thousand 200 UAH.

The analysis of the profitability was carried out at constant level of trading imposing and the sums of expenses showed that drugstore opening with profitability in 1,3% isn't perspective. Because the net profit will make about 1040 UAH, and primary expenses counted by us make earlier 742,5 thousand UAH. It means that primary expenses will be blocked more than in 58 years. With profitability in 5% in 12 years, from 6-8% respectively in 9,5 and 7 years, but the point of an extremum is the best of all with profitability in 12% will come in 3,5 years.

The following stage of our researches carried out calculations of the same indicators, but for pharmaceutical institutions with the simplified tax system (the 2nd group: to 10 workers with commodity turnover to 1 million UAH). For this group of businessmen average monthly expenses could be from 14 to 32 thousand 300 UAH. In our questioned group they made approximately from 16 thousand to 20 thousand UAH.

The analysis of the calculations of profitability that we have carried out and a profitability point for a pharmaceutical institution which works at a uniform tax showed that the net profit will make nearly 4800 UAH, and primary expenses will decrease to 735 thousand UAH. It means that primary expenses will return in 12 years, and profitability will make 6%-7%.

Conclusions. As a results of research we come to the conclusions:

1. The analysis of number of pharmaceutical institutions and the population in Ukraine showed that 2160 persons are served by one pharmaceutical institution.

2. The results of calculations of average sales of one pharmaceutical institution that it makes 1729,1 thousand UAH In Ukraine a year.

3. The analysis of results of questioning of 10 drugstores of Kharkov showed that average prime expenses counting on one pharmaceutical institution make 624500 UAH. Average monthly expenses counting on one pharmaceutical institution which works in accordance with general tax practice, make 32300 UAH, and on the simplified system from 16 to 20 thousand UAH.

4. The analysis of the calculations of a point of profitability carried out by us showed that with profitability in 12% the point of an extremum will come in 3,5 years, and for pharmaceutical institution which works at a uniform tax and income in day doesn't exceed on the average 5100 UAH primary expenses will be blocked in 12 years, and profitability will make 6%-7%.