

STUDY OF METHODS OF ANALYSIS OF FINANCIAL AND ECONOMIC ACTIVITY OF PHARMACY ENTERPRISE

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Introduction. The Ukrainian pharmaceutical market is developing rapidly, which, in turn, requires professionalization in the management of the pharmacy.

Successful development and rational functioning of the enterprise is impossible without financial analysis, which will increase the efficiency of forecasting and enterprise management. The decisive professional actions of the head of the pharmacy on the basis of financial analysis allow the company to survive in conditions of fierce competition and be profitable and profitable.

Financial analysis can evaluate the results of economic activity, determine the causal links between the performance of the pharmacy and identify reserves and ways to improve the efficiency of the pharmacy. Determining the growth reserve of an economic indicator, achieving a higher result due to, for example, better use of means of labor, objects of labor, improvement of work processes, marketing programs, etc.

The aim of the study. Investigate the methods of analysis of financial and economic activities of the pharmacy.

Materials and methods. Literary scientific data on economic analysis, factor analysis. Methods of analysis: logical, structural analysis.

Results and discussion. Financial analysis is a large area of research focused on assessing the current and future financial condition of the company and includes such basic areas as analysis of financial statements and commercial calculations (financial mathematics), justification of investment decisions.

In the analysis of the financial condition of the enterprise can be used a variety of techniques, methods and models of analysis, their number and breadth depend on the specific objectives of the analysis and are determined by its objectives in each case.

In the practice of financial analysis use the following techniques:

- horizontal (temporal) analysis - comparison of each reporting item with the previous period;

- vertical (structural) analysis - determining the structure of the final financial indicators to identify the impact of each reporting item on the result as a whole;

- trend analysis - comparing each reporting item with a number of previous periods and determining the trend, ie the main trend in the dynamics of indicators. With the help of the trend, the possible values of indicators in the future are formed and, accordingly, a perspective (forecast) analysis is carried out;

- analysis of relative indicators (coefficients) - calculation of relations between separate positions of the report or positions of various forms of the reporting, definition of interrelation of indicators;

- comparative (spatial) analysis - covers both internal economic analysis of consolidated reporting indicators for individual indicators of the enterprise, and inter-economic analysis of the indicators of the enterprise with competitors, with industry and average economic data;

- factor analysis - analysis of the influence of individual factors on the generalized (effective) indicator using deterministic or stochastic research methods. Factor analysis can be direct, when the summary indicator is broken down into parts, and inverse (synthesis), when its individual elements are combined into a general summary (performance) indicator.

Also use certain tools and approaches to economic analysis, which are shown in fig. 1.

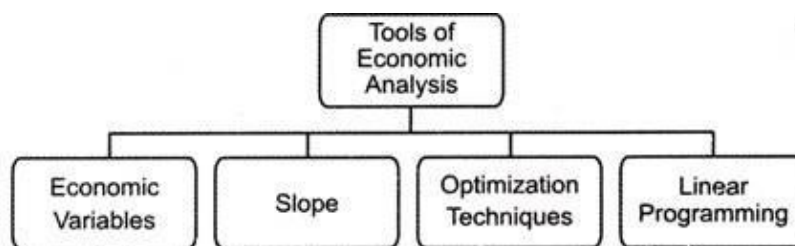


Figure-1: Tools of Economic Analysis

The main tasks of factor analysis

1. Selection of factors for the analysis of the studied indicators.
2. Classification and systematization in order to ensure a systematic approach.
3. Modeling the relationship between performance and factor indicators.
4. Calculation of the influence of factors and assessment of the role of each of them in changing the value of the performance indicator.
5. The use of a factor model in management decisions.

The selection of factors for the analysis of an indicator is carried out on the basis of theoretical and practical knowledge acquired in this field. This is usually guided by the principle: the greater the set of factors investigated, the more accurate the results of the analysis. However, it should be borne in mind that if this set of factors is considered as a mechanical sum without taking into account their interaction, without highlighting the main, determining, the conclusions may be erroneous.

Financial and economic analysis studies the economics of enterprises in order to assess the results of their economic activities and the use of financial resources, the causal relationships that determine them; identification of reserves and ways to increase the efficiency of enterprises. Interpretation of the results of financial and economic analysis depends on the purpose of the analysis of the enterprise under study.

Horizontal and vertical analysis complement each other, on their basis a comparative analytical balance is built. The comparative balance sheet shows only the main sections of the assets and liabilities of the balance sheet. It characterizes both the structure of the reporting accounting form and the dynamics of its individual indicators. Thus, comparing the structures of changes in assets and liabilities, we can draw conclusions about the sources through which the main inflow of new funds and in which assets these new funds are invested.

When considering and evaluating the effectiveness of trade and economic activities of the pharmacy will analyze such indicators as: turnover, trade overlays, labor productivity, turnover, range, trade margin, inventories and more.

Trend analysis will allow us to see trends in trade and economic indicators, ie decline or increase, and we can assess the depth of decline or growth of indicators compared to similar indicators of previous periods to study trends in the financial condition of the enterprise.

Through the analysis of ratios, it is possible to establish how different indicators affected the financial result, ie profit and profitability and the relationship between indicators.

Factor analysis will allow us to understand the internal factors influencing the result of trade and economic activities of the pharmacy and the causes of certain results and the interaction between internal factors.

Spatial analysis will allow the pharmacy company to understand market trends and the impact of external factors on performance and compare their performance with similar indicators of other companies to identify the competitive opportunities of the company.

Conclusions. According to the results of the study we can conclude that a comprehensive analysis of trade and economic activity by different methods will reliably compare and evaluate the

financial and economic activity of the pharmacy in time and space, in dynamics, with the establishment of factors that led to this result. promising parameters of enterprise development.

The results of economic analysis will determine the competitiveness and potential of the pharmacy in business cooperation in terms of trade and economic activity. Also, the conclusions of financial and economic analysis allow for the adoption of effective mechanisms for managing financial resources and ensuring their real integration into the system of market relations, as well as the development of a certain financial strategy of the pharmacy.

ANALYSIS OF STATISTICAL ON THE INCIDENCE DIABETES IN UKRAINE AND THE WORLD

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Introduction. The prevalence and incidence of diabetes mellitus in the world has a stable trend towards growth. For example, according to experts, about 193 thousand people under the age of 20 are diagnosed with diabetes. The annual incidence of diabetes is more than 17.9 thousand able-bodied population, of which 5300 cases of type II diabetes.

The aim of the study is to analyze statistical data on the incidence of type II diabetes in Ukraine and the world.

Materials and methods. The study used materials from the WHO, the Ministry of Health, on the stated topics, articles by foreign and domestic authors. Methods - analytical and generalization of information.

Results and discussion. According to WHO forecasts, in 2022, the largest number of diagnosed diabetes will be diagnosed in India, and the smallest in Egypt - 79 and 7 thousand, respectively. For example, in China, Japan and many African countries, diabetes is more common than coronary heart disease. In some developed countries, such as the USA, Australia and Europe, where the incidence of diabetes was previously very high, mortality has decreased in recent decades. Statistical data in Ukraine show that the number of first registered cases of diabetes is as follows: in 2006 it was 272032 thousand people; in 2000 - 596011 thousand people; in 2005 - 548923 thousand people; in 2010 - 511,634 thousand people; in 2015 - 403127 thousand people; in 2016 - 393935 thousand people; in 2017 - 392504 thousand people; in 2018 - 402402 respectively. The prevalence of diabetes in the population, on average, is 1–8.6%, and among children and adolescents - about 0.1–0.3%. Given the undiagnosed cases, in some countries the prevalence can reach 6%.

Diabetes treatment is closely related to the use of new technologies and, accordingly, the development of the pharmaceutical market. According to research and consulting firm «Global Data», the global market for type 2 diabetes is flooded with inexpensive generics and is expected to grow by 8%. When analyzing the market of drugs for the treatment of diabetes, it was revealed that the largest number of positions was represented by Germany, 16%, and the smallest Poland - 1.33%.

Conclusions. It should be noted the heterogeneity of the incidence of diabetes depending on race. Type 2 diabetes is the most common among Mongoloids. For people of negroid race is characterized by the development of gestational diabetes.\