

ABSTRACT

The research aimed to measure the efficiency of the performance of the General Company for Pharmaceutical Industries and Medical Supplies in Samarra, and identify the efficiency of its performance for the period 2012 - 2017, with an indication of the extent of its ability to work as an Iraqi national public company, and to determine growth prospects in its business. The horizontal and vertical analysis method was used for the financial statements of the General Company for Pharmaceutical Industries and Medical Supplies in Samarra for the period from 2012 to 2017, in addition to some profitability and activity ratios in evaluating the financial performance of the company. The period under study, where the losses achieved during this period were reduced to 89% to 8%, which resulted from an increase in the value of sales during the same period by 40,038 forty billion and thirty-eight million Iraqi dinars, with an increase in turnover Inventory by 0.8 And the turnover of assets by 0.17 times, in addition to the increase in profit growth and sales indicators. The study recommended that the General Company for Pharmaceutical Industries and Medical Supplies in Samarra should not be offered for foreign investment, because it is a symbol of the national industry and its ability to continue to work efficiently, and have a clear and important impact on the lives of the Iraqi people, with its ability to support the Iraqi economy