

Abstract

This research aims to analyze the financial performance of the Company for the Marketing of medicines and medical supplies to identify the impact of their transformation from self-financing to selling for free. The researcher used personal interviews in addition to analyzing financial statements, both vertically and horizontally and the adoption of the financial ratios and cohabitation as well as the field where the investor his career near the reality of the company. The results of the research indicate that the phase of self-financing despite all the negative aspects of financial and administrative were better than the results of sales phase free, which was characterized by severe declensions and extremism because of confusion financial suffered by the company. And therefore the need to refer the company to a system of self-financing investor, the state's potential to take strategic decisions regarding the provision of Iraq's needs of medicines and medical supplies at the same time not downloaded considerable financial burdens.