



## **ACADEMIC YEAR 2010 – 2011**

### **TITLE OF DIPLOMA THESIS:**

Analysis of the notion of leasing in Greece and construction-structural companies

**AUTHOR:** Kosmidis Nikolaos

### **ABSTRACT**

The main objective of this particular diplomatic thesis statement is the analysis of the notion of leasing, with particular focus on the construction-structural companies.

In reality, the leasing contracts became part of the legislation and operate in our country for more than 20 years, the same way that most developed countries in the United States of America, Europe and Asia also do.

In the beginning, it starts with an explanation of the theory of leasing, its main characteristics and forms, the advantages and disadvantages of such a contract are explained and analyzed, Greek legislative framework, leasing companies and finally with the procedure needed or the contract to be made and agreed.

On the second part of the paper are presented an analysis of the property market, legal framework and taxation, the documentation required for the leasing contract and the documents required in case of property and also some questions and answers related to the implementation and financing of leasing.

On the final part there is an analysis of the benefits offered by leasing companies in the construction industry, 5 years accounts are controlled for a sample of building-construction companies in connection with the lease, the main results are presented on graphs and export the key conclusions of the work.

### **KEYWORDS**

Leasing, Construction-structural companies, Legal framework-taxation, Advantages-disadvantages, Balance sheets