



ACADEMIC YEAR 2010 – 2011

TITLE OF DIPLOMA THESIS:

Analysis of financial magnitudes, regarding the operation of construction companies

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ABSTRACT

This thesis deals with the analysis of financial magnitudes, regarding the operation of construction companies. Specific groups of ratios are used for analysis and by observing their measurements over a period of time it is possible to conclude the general performance of companies' efficiency. This is the overall aim of this work.

In the first chapter a general introduction is presented.

In the second chapter a description of the methodology of financial analysis by using ratios is given. Ratios are categorized to specific categories, according to their purpose, their calculation method is presented, and also the meaning and interpretation of potential rates is described.

Chapter three describes the meaning of economy in the construction sector and its structural limits. Chapter four deals with the financial analysis of certain construction companies: DOMIKI KRITIS, ATTI-KAT ATE, EKTER AE, PROODEFTIKI ATE. The sample chosen for the analysis is homogeneous since it is made up of Limited Liability Companies sixth class, which also are members of Athens' Stock- exchange. This chapter includes a brief presentation of each company's profile and the calculation of specific ratios according to their economy statements. Each company's ratios arise from term, semester, nine-monthly and annual balance sheets, of years 2006, 2007, 2008, 2009, 2010, 2011.

Chapter five deals with the comparison of all companies' rates, illustrating the progress of construction branch during the last five and half years presents conclusions resulting from the analysis, which are especially significant for the branch progress evaluation. The conclusions also present us the reasons led to this progress and furthermore the general economic state in Greece.



KEYWORDS

Analysis, Financial, Construction