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TITLE OF DIPLOMA THESIS:

Study and Performance Analysis of Construction Sector

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ABSTRACT

The crisis in the construction sector - including building materials industry - is deep and threatens to get permanent features. This is underlined by the reduction of building permits, the shrinkage of Public Investment Program, discounts over 40% (on average), given in public works with the expectation of contracting companies survival, the significant drop in turnover and exports of building materials industries. Therefore, at a time, when there are undesirable developments and prevailing bleak forecasts for the whole economy and thus industry, the analysis of economic progress, as well as the results about the whole construction and building materials sector reveals interdependencies and prospects or opportunities. The main subject of this thesis is to assess the financial situation of enterprises through the ratios. In the analysis performed, both in each industry separately and comparatively, it is possible to assess the progress and productiveness of the Construction sector more comprehensively. The following chapters present the strengths and weaknesses of both sectors in our country. Moreover, they analyze and interpret five of the key ratios of liquidity, activity, productiveness and capital composition and viability for six constructions and six building materials industries, so as to reach conclusions for both business position compared to the corresponding sector and for their comparative course. Especially for the part of financial analysis, we apply the stratified analysis method accounting statements to calculate ratios and the usage of computer software (excel) for further processing of the results. Finally, the conclusions drawn by the above analysis are given and based on these we propose ideas for future work and further deepening of the subject.

KEYWORDS

Construction Industry, Industry of Building Materials, Comparative Analysis, Financial analysis, Ratios