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# Considerations on the Advantages of Using Leasing in Small and Medium-Sized Enterprises

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## Abstract

Throughout the evolution of our society, accounting has played an important and sometimes decisive role in making or influencing certain decisions. Accounting research can provide social and cultural studies with important insights into how society and culture is produced and shaped by calculations, technologies and management control practices. An exciting challenge and opportunity for young researchers is to explore the role and impact of accounting in companies as well as in non-governmental organizations, given the many times when the issue of further reform has arisen because of sensitive events in the lives of companies. Increasing quality criteria as well as lowering costs by using leasing as a form of financing has generated part of the evolution of modern society. Thus, the management of companies has constantly had to establish new and new strategies to bring companies to our reputation and esteem through higher performance indicators than in previous periods. The main objective of the article is to understand the concept of leasing financing, to get familiar to the use of leasing, also to validate the hypothesis that leasing means a good manner of financing for small and medium enterprises using a variety of different strategy of economic development and obtaining economic benefits, having as a start point a right interpretation of accounting politics highlighting the true and fair view of the company. In order to validate the hypothesis that leasing is a factor of economic growth, the authors conducted a questionnaire consisting of nine questions in which respondents expressed their opinion on leasing as a form of financing. Following the study, the authors concluded, within the sample analyzed, that the use of leasing is a factor of economic growth, having as a start point the company development strategy, and also, the risk appetite of the shareholders. Also, using the leasing as a manner of finance offered the opportunity for a quickly technological growth and real appearing of the modern historical challenge - globalization.

**Key words:** leasing; accounting policies; strategy; influence; economic growth;

**JEL Classification:** M40, M41

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