

SUMMARY

The purpose of this study is to outline advantages, disadvantages and characteristics of long term financial technique, leasing. The study also investigated Small and Medium Size Enterprises located in Aydın province perceptions about leasing.

In the study, first long term financial technique concept has been discussed in long term financing, leasing has been explained. Then financial analysis of long term financial leasing from the perspective of Turkish Tax Code and leasing laws has been done. In the field study of the research, Small and Medium Size Enterprises in Aydın Province has been researched with a questionnaire to understand their perspective of leasing.

In summary, based on the financial analysis, leasing has been determined quantitatively to be a better technique than its alternatives. Field study also revealed that financial leasing has not been frequently used in Aydın among Small and Medium Size Enterprises and these companies don't know advantages and characteristics of this technique.