

# CONVERGENCES – NATIONAL AND INTERNATIONAL IN ACCOUNTING OF LEASING CONTRACTS

## CONVERGENȚE - NAȚIONAL ȘI INTERNAȚIONAL ÎN CONTABILITATEA CONTRACTELOR DE LEASING

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**Abstract:**

*Leasing is an agreement whereby a party, referred to as the locator/financer, transmits for a determined period the right of using a good owned by it to the other party, referred to as the user, at the latter's request, against a periodical payment, referred to as the leasing instalment. At the end of the leasing period, the locator/financer undertakes to comply with the user's right to choose either to buy the good, to extend the leasing agreement or to end the contract relationship.*

**Key words:** *Leasing; locator/financer; user.*

**JEL classification:** *B21; C81; F15; L14; M41*