

**Abstract:**

*The thesis is dedicated to basic aspects of Panamanian Spanish. In the introduction is presented a brief historical context as an integral element of the development of language. The main part is devoted to the description of phonetic, lexical and morphosyntactic units of this variant. Are outlined current trends in speech and language creativity of Panamanians.*

*In the final part of the thesis are presented culture and language considered as a determining factor in this co-option of Spanish. The last chapter explores the influence of indigenous and major European languages in Panamanian Spanish.*

**Key words:** Panamanian Spanish, dialectical differentiation, syntactic structures, linguistic and cultural influences, Afropanamanians, dictionaries.