



A Comparison of Leasing According to the Treatment of Different Accounting Principles and Diverse Treatment in Local Gaaps of Major Industrial Countr

By Andre Horst Grabowski

Grin Verlag. Paperback. Condition: New. 36 pages. Dimensions: 8.3in. x 6.0in. x 0.3in. Wissenschaftlicher Aufsatz aus dem Jahr 2011 im Fachbereich Jura - Zivilrecht Handelsrecht, Gesellschaftsrecht, Kartellrecht, Wirtschaftsrecht, -, Sprache: Deutsch, Abstract: Leasing is more and more understood as a modern form of financing of various assets, both in the commercial and the private sector. Leases have now become an integral part of economic life. With their multiple creative possibilities and variations, leases are an equitable alternative to buying and renting for companies. The diversity of different forms of leasing, and the fact that there is no uniform lease contract as a reference, results in lease accounting being one of the most difficult areas of accounting under almost all jurisdictions. 1 This diversity leads to an accounting system for leasing business with different possibilities to allocate positions in the P and L and balance sheet. Due to the lack of specific rules, leasing accounting is mostly based on general accounting principles. 2 In Germany, relevant tax decrees have impact on the local accounting. Leases are, in principle, not fixed on legal contract types, and this allows temporary grant of use and utilization of liquidity-friendly financing alternatives in the balance-sheet. Since most...



READ ONLINE
[6.27 MB]

Reviews

This book is amazing. it was writtern very completely and helpful. Your way of life period is going to be enhance as soon as you full reading this pdf.
-- **Antonia Lindgren II**

This book will be worth buying. Better then never, though i am quite late in start reading this one. You may like how the blogger compose this publication.
-- **Mrs. Kylie Oberbrunner II**