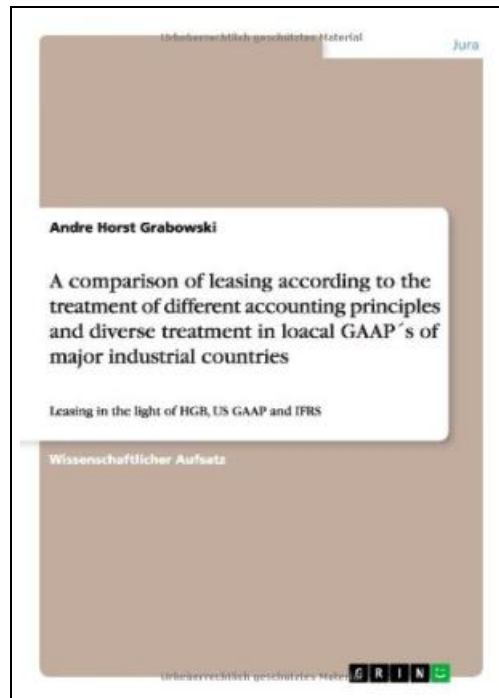


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Grin Verlag. Paperback. Condition: New. 36 pages. Dimensions: 8.3in. x 6.0in. x 0.3in. Wissenschaftlicher Aufsatz aus dem Jahr 2011 im Fachbereich Jura - Zivilrecht Handelsrecht, Gesellschaftsrecht, Kartellrecht, Wirtschaftsrecht, -, Sprache: Deutsch, 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 major accounting systems presuppose exclusion of pending transactions from the balance sheet, 3 companies used contracts for grant of use, such as lease, deliberately to influence the accounting. For example, sale and leaseback transactions are used to reduce the balance-sheet debt, though the physical property mapping has not changed. 4 The current lease accounting under IFRS 17 of the IASB is to be understood as a reaction to the existing situation in the various accounting systems. The aim of the standard setter was to capture the major part of the grant of use in the balance sheet. All postings, which...



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