

The economic significance of leasing

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GRIN Verlag Mrz 2011, 2011. sonst. Bücher. Book Condition: Neu. 210x148x1 mm. This item is printed on demand - Print on Demand Neuware - Wissenschaftlicher Aufsatz aus dem Jahr 2011 im Fachbereich Jura - Zivilrecht / Handelsrecht, Gesellschaftsrecht, Kartellrecht, Wirtschaftsrecht, einseitig bedruckt, Note: -, -, Sprache: Deutsch, Abstract: 1. IntroductionThese days, leasing is usually understood as a modern form of financing ofvarious assets, both in the commercial and the private sector. Leases have nowbecome an integral part of economic life. With their multiple creativepossibilities and variations, leases are an equitable alternative to buying andrenting for companies. The diversity of different forms of leasing, and the fact that there is no uniformlease contract as a reference, results in lease accounting being one of the mostdifficult areas of accounting under almost all jurisdictions. [1] This diversity leadsto an accounting system for leasing business with different possibilities to allocatepositions in the P & 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 andutilization of liquidity-friendly financing alternatives in the balance-sheet. Sincemost 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 leasebacktransactions 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 areaction 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 balancesheet. All postings, which change the asset allocation...

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