

# Leasing Contracts in Auditing, Detailed Report

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## Abstracts

In IFRS, the rules and policies of leasing contracts are mentioned in IAS 17. Various policies of accounting applicable to lease and leaser are mentioned in IAS 17. There are basically two types of leases under IAS 17: finance lease and operating lease. The lease contracts regarding minerals, oil, natural gas, and same regenerative resource are not included in IAS 17. In December 2003, the IAS 17 was issue and companies started to apply after 1st January 2005. IAS 17 will be converted in IFRS 16 after 2019. Cont... (1000 words of this report)

## Contents

- Introduction
- Main Types of Leasing Contracts in IAS
  - Operating Leases
  - Finance Leases
- Different Criteria for Different Types of leasing
  - Operating leases
  - Accounting Treatment for Leaser
  - Accounting Treatment for Lessee
- Finance leases
  - Accounting Treatment for Leaser
  - Accounting Treatment for Lessee
- Main Difference among Accounting for Leasing in IAS 17 and US GAAP
- Sales-Type Leases
- Leases of Land and Buildings
- Present Value of Minimum Lease Payments
- Leveraged Leases
- Recognition of a Gain or Loss on a Sale-and-Leaseback Transaction
- Sale-and-Leaseback Transactions Involving Real Estate
- Conclusion
- References

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