

Leasing Contracts in IAS 17

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Date: January 2017

Pages: 4

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Abstracts

The rules and standards for a leasing contract are different in IFRS and US GAAP. The rules and standards about leasing contract are clearly mentioned in the IAS 17. IAS 17 provides complete guidelines for regulation structure of leasing contract. The IAS 17 was issued in December 2003 and all corporations started to follow it after 2005. This rule will be modified in IFRS 16 after 2019. In the assignment the summaries of 2 articles are described about different accounting treatment and difference in US GAAP and IFRS about leasing contract. Cont... (750 words of this report)

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