

CHAPTER 21

Accounting for Leases

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1. Rationale for leasing.	1, 2, 3				
2. Concepts, and measurement of leases by lessees.	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 23	1, 2, 3, 4, 5, 6, 9, 15, 17, 18, 19	1, 2, 3, 4, 7, 8, 9, 10, 12, 14, 15, 16	1, 2, 3, 4, 5, 8, 9, 10, 11, 12, 13, 14, 15	1, 2, 3, 4, 5
3. Finance / Sales – Type Leases.	11, 15, 16, 17, 18, 19, 20, 21, 22, 23	7, 8, 9, 10, 11, 12, 13, 14, 16, 20	5, 7, 8, 9, 11, 12, 13, 17	6, 7, 9, 11, 12, 13, 14, 15	2, 5
4. Special Issues Other lease costs; initial direct costs, presentation and disclosure.	26, 27	15, 16, 21, 22, 23, 24, 25	9, 16, 17	6, 7, 8, 12, 13, 14	3, 4, 5
*5. Sale-leaseback.	28, 29	26, 27	18, 19		6

*This material is dealt with in an Appendix to the chapter.

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JA Banks



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Intermediate Accounting, , Problem Solving Survival Guide Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-09-06 Reflecting the demands for entry level accountants the focus of this book is on fostering critical thinking skills reducing emphasis on memorisation and encouraging more analysis and interpretation by requiring use of technology tools spreadsheets and databases

Subject Guide to Books in Print, 2001 Fundamental Accounting Principles Kermit D. Larson, Barbara Chiappetta, 1996

Commerce Business Daily, 1998-10 *Bulletin of the Atomic Scientists*, 1970-06 The Bulletin of the Atomic Scientists is the premier public resource on scientific and technological developments that impact global security Founded by Manhattan Project Scientists the Bulletin s iconic Doomsday Clock stimulates solutions for a safer world

Ulrich's International Periodicals Directory Carolyn Farquhar Ulrich, 1998

Current Law Index, 1996 **Wallaces Farmer**, 1986 Pennsylvania Business Directory, 2009 **Science Citation Index**, 1993

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