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# Chapter 14 Leases: Lessor Accounting Reference: Page

Gripping IFRS Leases: In The Books Of The Lessor 431 Chapter 14 Chapter 14. Leases: Lessor Accounting. Reference: IAS 17. Contents: 1. Introduction Page 432 2. Definitions 432 3. Finance Leases 433 3.1 Overview: Recognition And Measurement 433 3.2 Disclosure 433 3.3 If The Lessor Is A Manufacturer Or Dealer 3.3.1 Recognition 3.3.2 Measurement Apr 2th, 2024

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Considered A Capital Lease If ANY Of The Following
Conditions Apply (SFAS 13): 1. Transfer Of Ownership
At The End Of Lease Term 2. Existence Of A Bargain
Purchase Option (BPO) Payment Below Market Value
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