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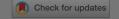
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Issues in European Accounting

Lease Accounting: A Review of Recent Literature

Elisabetta Barone , Jacqueline Birt & Soledad Moya

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Abstract

Current lease accounting standards classify leases as either operating or finance

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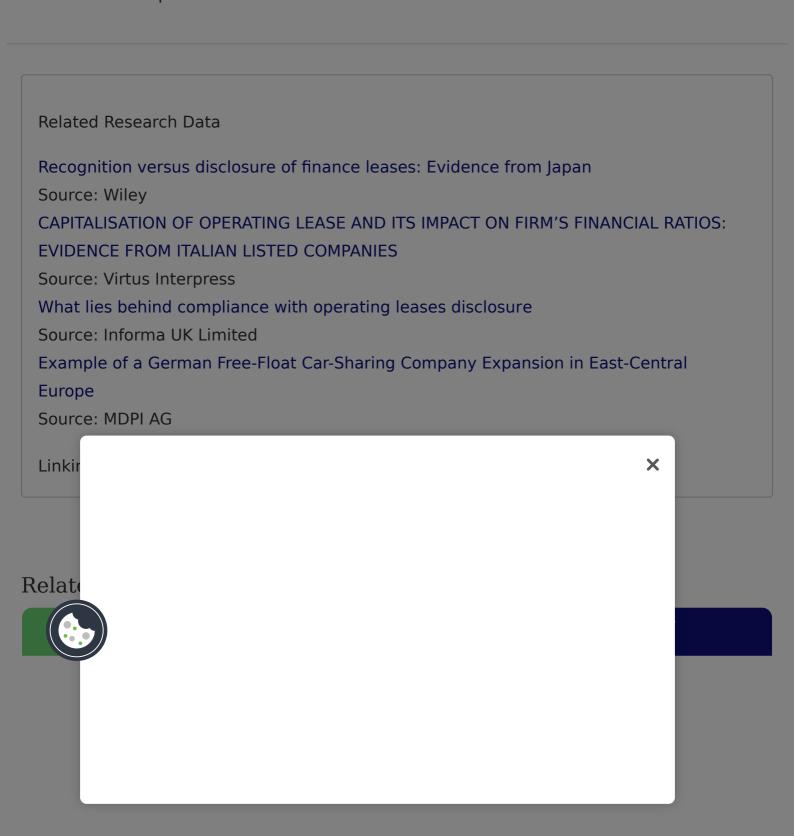
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Acknowledgement

We would like to thank Prof. Paul Andre', Jill Atkins and Peter Watson for their help and suggestions.

Notes

1. See Koller et al. (2010) for detailed explanations on the assumptions considered for the 8 times multiplier.



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