



Accounting in Europe >
Volume 11, 2014 - [Issue 1](#)

6,007 31

Views | CrossRef citations to date | Altmetric

0

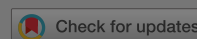
Issues in European Accounting

Lease Accounting: A Review of Recent Literature

Elisabetta Barone , Jacqueline Birt & Soledad Moya

Pages 35-54 | Published online: 24 Apr 2014

 Cite this article  <https://doi.org/10.1080/17449480.2014.903630>



Sample our
Economics, Finance,
Business & Industry Journals
>> [Sign in here](#) to start your access
to the latest two volumes for 14 days

 Full Article

 Figures & data

 References

 Citations

 Metrics

 Reprint

We Care About Your Privacy

We and our 907 partners store and access personal data, like browsing data or unique identifiers, on your device. Selecting "I Accept" enables tracking technologies to support the purposes shown under "we and our partners process data to provide," whereas selecting "Reject All" or withdrawing your consent will disable them. If trackers are disabled, some content and ads you see may not be as relevant to you. You can resurface this menu to change your choices or withdraw consent at any time by clicking the ["privacy preferences"] link on the bottom of the webpage [or the floating icon on the bottom-left of the webpage, if applicable]. Your choices will have effect within our Website. For more details, refer to our Privacy Policy. [Here](#)

We and our partners process data to provide:

...

 I Accept

Reject All

Show Purpose



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.

Related Research Data

Evidence that Market Participants Assess Recognized and Disclosed Items Similarly When Reliability Is Not an Issue

Source: SSRN Electronic Journal

Asset Securitizations and Credit Risk

Source: The Accounting Review

The Joint FASB/IASB Lease Project: Discussion And Industry Implications

Source

Lease

Source

How can we make these decisions?

Evide

Source

Marketside

Source

Ar



The e

Execu

Source

Operational

Source

The I

Source

The IASB and FASB Stumble over the Annuity Method of Depreciation



Source: Accounting in Europe

Proposed Lease Accounting Changes

Source: Journal of Hospitality & Tourism Research

Operating Leases and Credit Assessments

Source: Contemporary Accounting Research

Retracted: Recognition v. Disclosure, Auditor Tolerance for Misstatement, and the Reliability of Stock-Compensation and Lease Information

Source: Journal of Accounting Research

The Relevance of the Value Relevance Literature for Financial Accounting Standard Setting

Source: SSRN Electronic Journal

The Market Reaction to the Finance Lease Capitalization from the View Point of Risk Assessment

Source: SSRN Electronic Journal

Canadian Evidence on the Constructive Capitalization of Operating Leases*

Source: Accounting Perspectives

Operating lease finance in the UK retail sector

Source: The International Review of Retail Distribution and Consumer Research

Pricing of off-balance sheet debt: how do bond market participants use the footnote disclosures on operating leases and postretirement benefit plans?

Source: Accounting and Finance

A Perspective on the Joint IASB/FASB Exposure Draft on Accounting for Leases

Source

Capit

Source

Capit

Source

Impa

Source

Propo

D

So

Corpo

Source

Intern

users

Source

The I

Source

Leasing and Debt Financing: Substitutes or Complements?



Source: Journal of Financial and Quantitative Analysis

Asset liquidity and financial contracts: Evidence from aircraft leases


Source: Journal of Financial Economics

Leasing, Ability to Repossess, and Debt Capacity

Source: SSRN Electronic Journal

Equity Value Implications of Lease Accounting

Source: Accounting Horizons

Linking provided by 

Related research

People also read

Recommended articles

Cited by
31



Information for

- Authors
- R&D professionals
- Editors
- Librarians
- Societies

Opportunities

- Reprints and e-prints
- Advertising solutions
- Accelerated publication
- Corporate access solutions

Open access

- Overview
- Open journals
- Open Select
- Dove Medical Press
- F1000Research

Help and information

- Help and contact
- Newsroom
- All journals
- Books

Keep up to date

Register to receive personalised research and resources by email

 Sign me up



Copyright

Accessib

Registered
5 Howick Pl

or & Francis Group
orma business

