

| | | |
|-------|----------------------------|-----------|
| 5,427 | 22 | 0 |
| Views | CrossRef citations to date | Altmetric |

Lease Accounting: A Review of Recent Literature

 Check for updates

 Reprints & Permissions
  Read this article

We Care About Your Privacy

We and our 845 partners store and/or access information on a device, such as unique IDs in cookies to process personal data. You may accept or manage your choices by clicking below, including your right to object where legitimate interest is used, or at any time in the privacy policy page. These choices will be signaled to our partners and will not affect browsing data. [Privacy Policy.](#)

We and our partners process data to provide:

Use precise geolocation data. Actively scan device characteristics for identification. Store and/or access

I Accept

Essential Only

Show Purpose

List of Partners (vendors)

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

[Recognition versus disclosure of finance leases: Evidence from Japan](#)

Source: Wiley

[CAPITALISATION OF OPERATING LEASE AND ITS IMPACT ON FIRM'S FINANCIAL RATIOS: EVIDENCE FROM ITALIAN LISTED COMPANIES](#)

Source: Virtus Interpress

[What lies behind compliance with operating leases disclosure](#)

Source: Informa UK Limited

[Example of a German Free-Float Car-Sharing Company Expansion in East-Central Europe](#)

Source: MDPI AG

Linkin



Related



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

