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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, 4 1, 2 ... Lessees have available two lease accounting methods: (a) the operating method and (b) the capital-lease method. Under the operating method, the leased ...

CHAPTER 21

Chapter 15 focuses on accounting for leases from the perspective of both the lessor and the lessee. As discussed in Chapter 15, a lease can be classified as either an operating lease or a capital lease. An operating lease is basic rental of property between two parties.

Chapter 15 Leases | Accounting Educator

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CHAPTER 21 Accounting for Leases SOLUTIONS TO EXERCISES EXERCISE 21-1 (15–20 minutes) (a) This is a capital lease to Adams since the lease term (5 years) is greater than 75% of the economic life (6 years) of the leased asset.

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The accounting for a sale-type lease recognizes the manufacturer's or dealer's profit at the inception of the sales-type leae. What is a sales type lease recorded as for the lessor? drLease receivable (present value of payments) drCost of goods sold (cost to lessor)

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