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Kieso Intermediate Accounting Chapter 21 Solutions

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The current exposure draft calls for all leases to be recorded as finance leases based on a right of use model Thus, the operating lease classification will be eliminated IFRS21-4 Under the operating method, each rental receipt of the lessor is recorded as rental revenue on the use of an item carried as a fixed asset The fixed asset is depreciated in the normal manner, with the depreciation expense recognized in the same period as the rental revenue The amount of revenue recognized in each ...

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(c) Prepare the journal entries on the books of the lessor to record the lessor to record the lesse agreement, to reflect payments received under the lessor's point of view or a capital lease from the lessee's point of view The lease contains a bargain purchase option which satisfies ...

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CHAPTER 15

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Chapter 21 Solutions-Intermediate Accounting. 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) of the economic life (6 years) of the lease term is 831/3% (5 ÷ 6) of the asset's economic life.

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