

Intermediate Accounting IFRS Edition

Kieso, Weygandt, Warfield

Fourth Edition

Chapter 21

Accounting for Leases

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Learning Objectives

After studying this chapter, you should be able to:

- LO 1** Describe the environment related to leasing transactions.
- LO 2** Explain the accounting for leases by lessees.
- LO 3** Explain the accounting for leases by lessors.
- LO 4** Discuss the accounting and reporting for lease arrangements.

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Chapter 21 Intermediate Accounting IFRS

Yicheng Fang



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