



## Long Term Leasing

By Ahmed Riahi-Belkaoui

Hardback. Book Condition: New. Not Signed; Leasing is by far the most important source of finance for various types of assets needed by firms, but this may cause problems. Among them are the decisions to buy or lease and the accounting decisions to capitalize or expense. Riahi-Belkaoui addresses both problems by examining the models and standards used both for management of and accounting for leases. In five chapters Riahi-Belkaoui covers the issues involved in leasing and financing decision models and offers a decision format to reconcile disagreements among various approaches to the lease-or-buy analysis. He examines all the techniques proposed for accounting for long-term leases as formulated by the Statement of Accounting Standards No. 13 and then looks at specific issues. In his final chapter, a unique contribution to the literature on leasing, Riahi-Belkaoui explores the economics of buying. This is a valuable resource for financial accountants, decision makers, and researchers interested in the management of leases. book.



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