



# Agricultural Journals

AGRICULTURAL

Zeměděls

home **page** about **us** c

**us**

## Table of Contents

### **IN PRESS**

**AGRICECON  
2014**

**AGRICECON  
2013**

**AGRICECON  
2012**

**AGRICECON  
2011**

**AGRICECON  
2010**

**AGRICECON  
2009**

**AGRICECON  
2008**

**AGRICECON  
2007**

**AGRICECON**

**2006**  
**AGRICECON**  
**2005**  
**AGRICECON**  
**2004**  
**AGRICECON**  
**2003**  
**AGRICECON**  
**2002**  
**AGRICECON**  
**Home**

---

**Editorial**  
**Board**

**For Authors**

- **Authors**  
**Declaration**
- **Instruction**  
**to Authors**
- **Guide for**  
**Authors**
- **Copyright**  
**Statement**
- **Submission**

**For**  
**Reviewers**

Guides for  
**Reviewers**

▪ **Reviewers  
Login**

---

**Subscription**

# **Agric. Econ. Czech**

**Svoboda P.:**

## **New approaches operative leasing accounting**

Agric. Econ. – Czech, 56 (2009) 348

: In 2009, the IASB and FASB held a public discussion and commenced work on a project referring to the recognition of leasing in financial statements of companies using the International Accounting Standards for reporting. Contrary to most national requirements, the current solution of the IASB does not require a completely different

operative and financial leasing statements, and consider the risks and leasing rewards as criteria for their division. Such approach, however, has been criticized by many users of financial statements, because transactions very similar or even identical economically are caught up in completely different manner on whether the recording entity is the leasing subjectively. It may lead to the manipulation of records according to the requirements of the recording entity. This study analyzes the advantages and disadvantages of some discussed procedures, in particular of those that could replace the current standards in the future (recording based on the concept of right to use), and its effects on the report on the financial situation and profit or loss determination when using the current methods and newly suggested methods of recording the existence of leasing. The impact is demonstrated on a specific example of business premises leased by a company conducting business in agriculture.

also focus on different approaches  
IASB and FASB to some extent  
for example concerning the use  
applied incremental interest  
conditioned parts of rent and  
guarantees for the residual value

## Keywords:

International Accounting Standards  
leasing, contingent rent, minimum  
payments, incremental borrowing  
guaranteed residual value, cost  
right to use, IASB, FASB

[ [fulltext](#) ]

---

© 2011 Czech Academy of Agricultural  
Sciences

XHTML11 VALID

CSS VALID