# **CHAPTER 21**

# **Accounting for Leases**

#### ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Тор	ics	Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1.	Rationale for leasing.	1, 2, 3				
2.	Concepts, and measurement of leases by lessees.	4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 23	1, 2, 3, 4, 5, 6, 9, 15, 17, 18, 19	1, 2, 3, 4, 7, 8, 9, 10, 12, 14, 15, 16	1, 2, 3, 4, 5, 8, 9, 10, 11, 12, 13, 14, 15	1, 2, 3, 4,5
3.	Finance / Sales – Type Leases.	11, 15, 16, 17, 18, 19, 20, 21, 22, 23	7, 8, 9, 10, 11, 12, 13, 14, 16, 20	5, 7, 8, 9, 11, 12, 13, 17	6, 7, 9, 11, 12, 13, 14, 15	2, 5
4.	Special Issues Other lease costs; initial direct costs, presentation and disclosure.	26, 27	15, 16, 21, 22, 23, 24, 25	9, 16, 17	6, 7, 8, 12, 13, 14	3, 4, 5
*5.	Sale-leaseback.	28, 29	26, 27	18, 19		6

<sup>\*</sup>This material is dealt with in an Appendix to the chapter.

# **Kieso Intermediate Accounting Solutions Chapter 21**

Irene M. Wiecek, Donald E. Kieso, Jerry J. Weygandt, Bruce J. McConomy, Laura D. Wiley, Terry D. Warfield

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Warfield, 2024-10-06 **Intermediate Accounting, , Working Papers** Donald E. Kieso, Jerry J. Weygandt, Terry D. **Intermediate Accounting, Volume 2** Irene M. Wiecek, Donald E. Kieso, Jerry J. Weygandt, Bruce J. Warfield, 2011-06-28 McConomy, Laura D. Wiley, Terry D. Warfield, 2025-02-10 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry Volume 2 Jerry J. Weygandt, Donald E. Kieso, Irene M. Wiecek, Terry D. Warfield, Bruce J. McConomy, 2022-03-14 Intermediate Accounting 13th Canadian Edition has always been and continues to be the gold standard that helps connect students to the what the why and the how of accounting information Through new edition updates you will be able to spark efficient and effective learning and inspire and prepare students to be the accounting professionals of tomorrow To help develop a deeper understanding of course concepts and move beyond basic understanding students work through a high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application This course also presents an emphasis on decision making through Integrated Cases and Research and Analysis guestions that allow students to analyze business transactions apply both IFRS and ASPE and explore how different accounting standards impact real companies Throughout the course students also work through a variety of hands on activities including Data Analytics Problems Analytics in Action features Excel templates and a new emphasis on sustainability all within the chapter context These applications help students develop an accounting decision making mindset and improve the professional judgement and communication skills needed to be successful in the evolving accounting world

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