

1. Record Nr.	UNINA9910484524903321
Autore	Raoli Elisa
Titolo	IFRS 16 and corporate financial performance in Italy : an empirical post-implementation analysis // Elisa Raoli
Pubbl/distr/stampa	Cham, Switzerland : , : Springer, , [2021] ©2021
ISBN	3-030-71633-3
Descrizione fisica	1 online resource (130 pages)
Collana	Contributions to Finance and Accounting
Disciplina	657.75
Soggetti	Leases - Accounting - Standards International business enterprises - Accounting - Standards
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Intro -- Contents -- Chapter 1: Introduction -- References -- Chapter 2: Lease Accounting Framework and the Development of International Accounting Standards -- 2.1 Lease Accounting Regulation Throughout the History -- 2.2 The Statement of Financial Accounting No. 13: Accounting for Leases (SFAS 13) -- 2.3 The International Accounting Standard 17: Leasing (IAS 17) -- 2.4 Lease Accounting for the Lessee Under the IAS 17 -- 2.4.1 Finance Lease -- 2.4.2 Operating Lease -- 2.5 Lease Accounting for the Lessor Under IAS 17 -- 2.5.1 Finance Lease -- 2.5.2 Operating Lease -- 2.6 Main Criticisms of IAS 17 and the Transition to the New Accounting Standard -- 2.7 The New International Financial Reporting Standard: IFRS 16 -- 2.7.1 Identifying a Lease -- 2.8 Lease Accounting for the Lessee Under IFRS 16 -- 2.9 Lease Accounting for the Lessor Under IFRS 16 -- 2.9.1 Finance Lease -- 2.9.2 Operating Lease -- 2.10 The Relevant Changes Introduced by IFRS 16 -- 2.10.1 Lease Definition -- 2.10.2 Lease Classification -- 2.10.3 The Initial Recognition and the Subsequent Measurement -- 2.10.4 The Determination of the Right-of-Use Liability and the Right-of-Use Asset -- 2.10.5 The Assessment of the Lease Term -- 2.10.6 The Discount Rate -- 2.10.7 Sub-leasing Accounting -- References -- Chapter 3: Lease Accounting Literature Review and Hypotheses Development -- 3.1 The Determinants (Explanatory Variables) of Off-Balance Sheet Leases -- 3.1.1 Leverage and Financial Constraints --

3.1.2 Ownership Structure -- 3.1.3 The Nature of Underlying Asset --  
3.1.4 Growth Opportunities -- 3.1.5 Taxes -- 3.1.6 Size -- 3.2 The  
Relationship Between Capitalization of Off-Balance Sheet Leases and  
the Economic and Financial Performance -- 3.3 Reactions of Market  
Operators and Financial Statements Users -- References.  
Chapter 4: Post-Implementation Analysis of IFRS 16 on Companies'   
Financial Structure, Economic and Financial Performance -- 4.1 Sample  
Selection -- 4.2 The Empirical Analysis on Determinants (Explanatory  
Variables) of Off-Balance Sheet Leases -- 4.2.1 Variables Description  
and Research Design -- 4.2.2 Results and Discussion -- 4.3 Post-  
Implementation Analysis of IFRS 16 on Companies' Financial Structure  
and Economic and Financial Performance -- 4.3.1 Variables Description  
and Research Design -- 4.3.2 Results and Discussion -- 4.3.3 Industry  
Analysis -- 4.4 Reaction of Market Operators and Financial Statement  
Users -- 4.4.1 Variables Description and Research Design -- 4.4.2  
Results and Discussion -- 4.5 Conclusions and Limitations --  
References -- Appendix.

---