

# TREATISE ON LEASES

Covering Ind AS, AS, IFRS and US GAAP

Third Edition



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Updated with  
Companies (Ind AS)  
Amendment Rules, 2022

Reference to disclosures of  
Listed Companies

February 2023

## KEY FEATURES

- Comprehensive commentary on Ind AS 116 explained with practical examples and case studies (updated with the Companies (Ind AS) Amendment Rules, 2022)
- Comprehensive commentary on AS 19 explained with practical examples and case studies
- In depth analysis of a sample lease agreement on the basis of Ind AS 116
- Summary flowcharts on Ind AS 116/IFRS 16
- Objective type questions on Ind AS/IFRS and AS
- Detailed comparison of various GAAPs: Ind AS, AS, IFRS, US GAAP and ICDS
- Disclosure checklist for Ind AS, IFRS and AS
- Detailed leases disclosures extracted from financials of Indian and global listed companies w.r.t various GAAPs

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Bloomsbury Professional India



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