



Chapter 4: Lease Agreement

1. The meaning of a lease agreement.
2. Terms and conditions of the lease agreement.
 - 2.1 From the Lessee's Perspective
 - 2.2 From the Lessor's Perspective
3. Types of Lease Agreements
 - 3.1 Finance Leases
 - 3.2 Operating Leases



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4. Lessee Accounting - Financing Lease Agreements

4.1 Present value of the amount payable over the lease term.

4.2 Classification of Contracts

4.3 Disclosure of Information



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5. Lessor Accounting - Financing Lease Agreements
6. A lease agreement that is in the nature of a direct loan.
7. A lease agreement that is in the nature of a sale.
8. Disclosure of information.



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9. Accounting for Operating Lease Contracts.

10. Sale and leaseback.

11. Cancellation of Thai Accounting Standard No. 17 on Leases.