



ACCOUNTING
PRACTICE
FOR SALE

Accounting Practice Sales Listings

Eric Scheithauer

Accounting Practice Sales Listings:

The National Public Accountant ,1973 *CA Magazine* ,2007 *The Pros and Cons of Sale and Leaseback Transactions*
Eric Scheithauer,2017-10-30 Seminar paper from the year 2016 in the subject Business economics Business Management
Corporate Governance grade 1 0 University of applied sciences Frankfurt a M course Master of Business Administration
language English abstract The objective of this work is to analyze and assess the pros and cons of sale and leaseback
transactions SLBTs from different perspectives For that purpose mainly printed sources from leading authors in the area of
finance and accounting as well as academic journals will be used To include latest developments and insights the author will
reference publications by standardization bodies the Big Four audit firms as well as consulting companies among others At
first the foundational framework will be established including an overview of available financing methods and a definition on
what is commonly understood by external as well as internal financing The following sub chapter drills deeper into the
matter by defining what leases are and how they can be classified into different types For that reason operating and financial
leases will be distinguished with reference to common accounting standards Additionally a practical example will illustrate
this distinction This is closely followed by the definition of sale and leaseback transactions including the prime characteristics
of it Also a practical example will ensure clearer understanding In the main part the pros of sale and leaseback will be
assessed from the perspective of the seller as well as from buyer of the assets The associated cons will be analyzed thereafter
Another practical example will serve to complement this section In the next chapter the possible effects of changing
regulations laws and accounting practices regarding leases and SLBT s will be outlined This includes a practical example to
illustrate and explain the effects of the new accounting standard IFRS 16 Leases on this subject from different perspectives
After that a concise overview of typical sale and leaseback applications will follow **Journal of Accountancy** ,1963

How to Build a More Lucrative Accounting Practice Henry S. Inselberg,1967 Valuing Small Businesses and
Professional Practices Shannon Pratt,Robert F. Reilly,Robert P. Schweihs,1998-03 This is a guide to valuing small businesses
family ones up to those worth around 5million and professional practices This edition has been updated and includes new
chapters on trends in the field of business and professional business valuation The California CPA Quarterly ,1971

The Publishers' Trade List Annual ,1977 Accountants' Index American Institute of Certified Public Accountants,1959
The Magazine of Business ,1922 System ,1925 **SEC Accounting Practice and Procedure** Louis H.
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