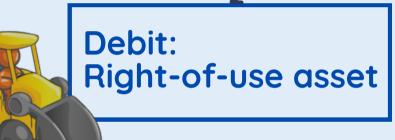
Accounting for leases by CPD box the lessees (IFRS 16)



At the commencement date



Credit: Lease liability









Lease payments not paid at the commencement date



Lease payments paid on or before the commencement date





Less lease incentives

Discounted to present value



Initial direct costs





Estimate of dismantling costs

Interest rate implicit in the lease

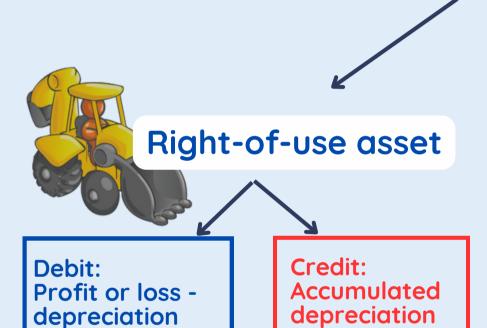
(or incremental borrowing rate



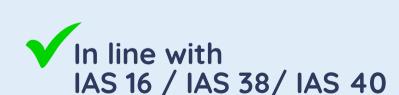
Accounting for leases by CPD box the lessees (IFRS 16)



After the commencement date



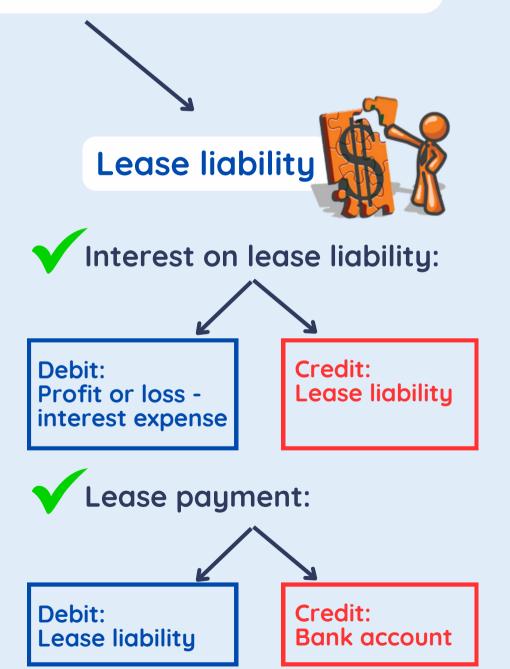
(amortization)



(amortization)

of ROU asset







Link to the full FREE materials on IFRS 16:

https://www.cpdbox.com/ifrs/ifrs-16

Includes:

- Video lectures
- Articles
- **Q&As**

