

EQUIPMENT LEASES

EQUIPMENT LEASES is a contract between owner of asset and user of an asset for giving right to the user of asset for using his asset for specified period of time. In exchange, the user pays fix amount to owner of asset.

TYPES OF LEASES

OPERATING LEASE

Owner gives right for shorter period (<1 Year) → Ownership does not pass → Fix payment is made by user to owner → Lessee treats this payment as expense and Lessor claims depreciation on leased asset.

Long term in Nature → Popular for high technology equipment → Ownership passes to user of asset → Lessee treats lease as a loan agreement → Loan shown as liability at PV of future lease payment value

CAPITAL LEASE

LEASE BACK AGREEMENT

An agreement in which seller of asset leases it back from buyer of asset → Seller becomes lessee and buyer becomes lessor → Used when company needs cash invested in asset along with asset for operations

Stands for Terminal Rental Agreement Clause → Flexible agreement → If lessee decides to pay higher residual value, then lower would be monthly rentals and vice versa.

TRAC LEASE

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Selling Equipment Leases

Thomas Metz



Selling Equipment Leases:

Selling Equipment Leasing Michael Berke,1994-01 Equipment leasing currently accounts for 120 billion in sales and the field is growing But to compete successfully in this lucrative market you must understand more than the products and services you re selling States author Michael Berke Sales success depends upon what you know about the overall financial market your own organization the types and characteristics of other financial alternatives available the capabilities and shortcomings of your direct competition and the specific characteristics of the market segments in which you sell The author describes the structure of the typical leasing organization in detail to help you build a firm foundation for understanding and making leasing sales You ll discover how the credit contract administration accounts receivable and legal departments operate why they are necessary and how they view salespeople You ll also find out how you can maximize sales production while staying within generally accepted organizational and marketplace guidelines Using case studies and examples the author discusses methods for marketing and direct selling telemarketing and identifying decision makers the benefits of leasing for both vendors and end users the components of lease structures and structuring leasing and financial transactions He also explains how you can develop and maintain a winning attitude an essential complement to your technical skills and products knowledge There is more to leasing sales than simply qualifying buyers and extending credit In today s rough and tumble world lessors need to satisfy customer needs with innovative products and services and ensure that delivery is guaranteed every step of the way Selling Leasing in a Tough Economy Jeffrey Taylor,2003-05 More than 150 pages of solid proven techniques to teach even the most experienced equipment leasing sales professional new ideas on how to make more money in this tough economy *Selling the Intangible Company* Thomas Metz,2008-11-17 In *Selling the Intangible Company* Thomas Metz helps entrepreneurs and venture capitalists to better understand the process of selling a company whose value is strategic He addresses all the key issues surrounding the sale of a company in which the value is in its technology its software and its know how but has not yet shown up on its balance sheet Filled with in depth insights and expert advice this book provides essential information for business professionals and technology CEOs who need to understand the nuances of selling a company with intangible value **CCH Accounting for Leases** Jeffrey Ellis,Ronald G. Pippin,2007-12 Todd Equipment Leasing Co., Inc. V. Burdett's, Inc ,1979 **Administration's Proposal to Sell Amtrak** United States. Congress. House. Committee on Energy and Commerce. Subcommittee on Transportation, Tourism, and Hazardous Materials,1987 Wiley CPA Exam Review 2012, Financial Accounting and Reporting O. Ray Whittington,Patrick R. Delaney,2011-12-06 Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination **Wiley GAAP 2010** Barry J. Epstein,Ralph Nach,Steven M. Bragg,2009-10-12 This is a study

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In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Selling Equipment Leases**," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve into the book's central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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