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Impact on accounting. Since a finance lease is capitalized, both assets and liabilities in the balance sheet increase. As a consequence, working capital decreases, but the debt/equity ratio increases, creating additional leverage. Finance lease expenses are allocated between interest expense and principal value much like a bond or loan; therefore, in a statement of cash flows, part of the ...

Finance lease - Wikipedia

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Bank loan loss provisions research: A review - ScienceDirect

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