LEASE ACCOUNTING CROSSWORD

Across
1) Reporting standard adopted by SEC
2) Says there are $3.3T of off-balance sheet leases
5) Rate
7) Insurance, maintenance and taxes
9) Assets will now be on balance sheet
10) Contracts need to reviewed for potential leases
11) Practical
12) Keeping us all busy
13) Event sponsor
15) Components must be separated out
16) Finance or operating lease
17) Enron Exec could get out of jail next year
18) Direct Costs

Down
1) FASB Chairman
3) No longer used in ASC 842
4) Modified
6) Excluded from the standard
8) IASB Chairman
14) Leases must now be tracked at this level