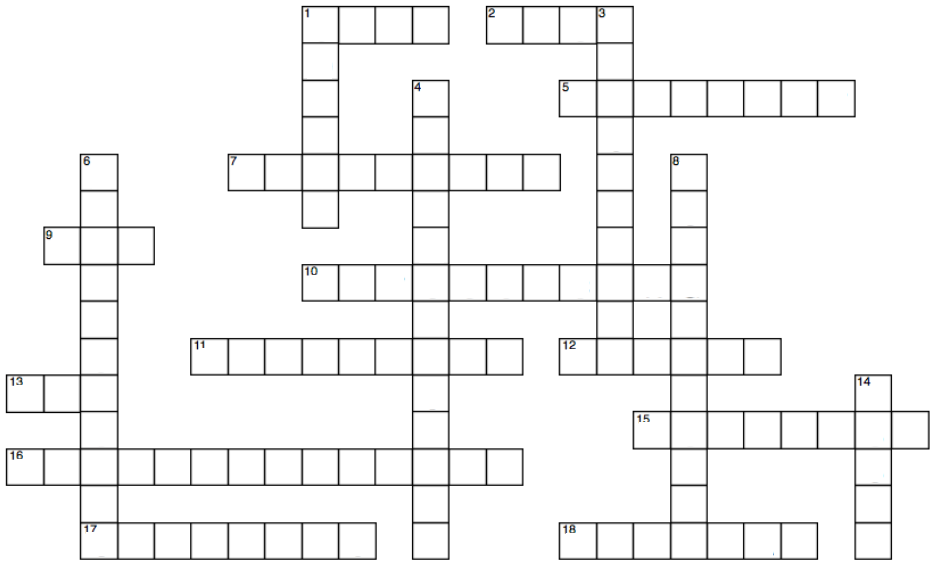


# LEASE ACCOUNTING CROSSWORD



## 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