

This file has moved. Please go to the following links to download the updated Lease Capitalization Calculator file:

## FASB version:

http://www.elfaonline.org/issues/accounting/pdfs/LeaseAccountingChangeCalculatorIASB2015.doc

## IASB version:

http://www.elfaonline.org/issues/accounting/pdfs/LeaseAccountingChangeCalculatorFASB2015.doc