

# CROSSWORD

**062**

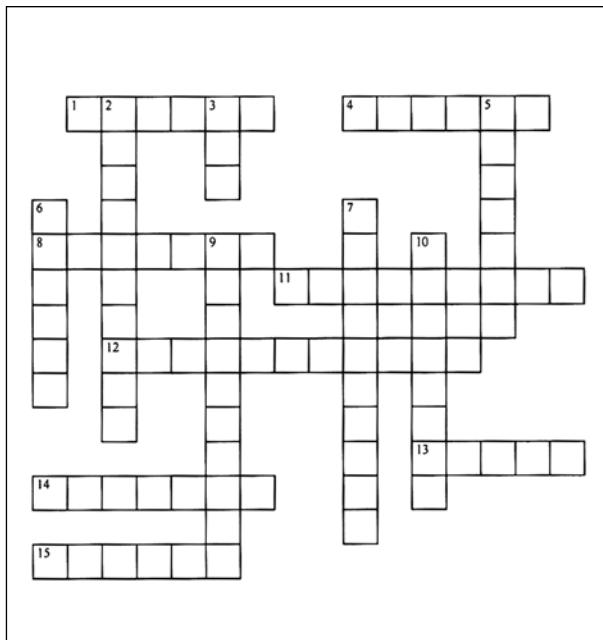
**ACROSS**

- Unwritten principles of business conduct. (6)
- Abbreviation of Earnings Before Interest Tax Depreciation and Amortization.
- French words *Quotient Cours Benefice* means \_\_\_\_\_. (2,5)
- International Bank for Reconstruction and Development is better known as the \_\_\_\_\_. (5,4)
- A tax on interest receipts of foreign holders of German Bonds. (11)
- LIBOR in London is \_\_\_\_\_ in India. (5)
- A kind of theft by the cashier. (7)
- Property by Will. (6)

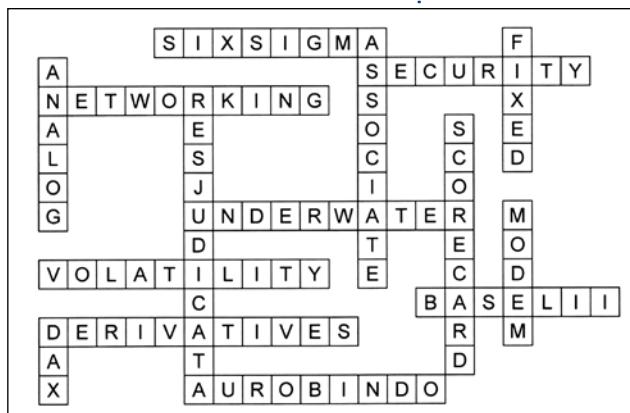
**DOWN**

- The rule which prevents an individual being a resident of two countries for the purpose of DTAA. (3,7)
- Project Management technique which provided the option of adding resources to selected activities to reduce project completion time.
- \_\_\_\_\_ signatures are used for e-filing of documents. (7)
- A derivative that gives the right but not the obligation to execute a specified transaction. (6)
- Interest rate risk is type of \_\_\_\_\_. (6,4)

- Condition when one is unable to pay his debts. (10)
- Lost time of men or machines (4,4).



**NOTE:** Members can claim one hour – CPE Credit – Unstructured Learning for attempting this crossword by filling the details in the self-declaration form to be submitted to your regional office annually to avail CPE hours credit for Unstructured Learning activities under the activity ‘Providing Solutions to Questionnaires/ puzzles available on Web/ Professional Journals’. There is no need to individually send this crossword in hard copy or email.

**SOLUTION CROSSWORD 061****1 Paying in advance**

A motorist, driving a car, hit and killed a calf that was crossing the road. The driver went to the owner of the calf and explained what had happened. He then asked what the animal was worth.

“Oh, about ₹2,000 today,” said the owner. “But in six years it would have been worth ₹10,000. So ₹10,000 is what I have lost.”

The motorist sat down and wrote out a cheque and handed it to the farmer.

“Here,” he said, “is the cheque for ₹10,000. It’s postdated six years from now.”