

# CROSSWORD

## 065

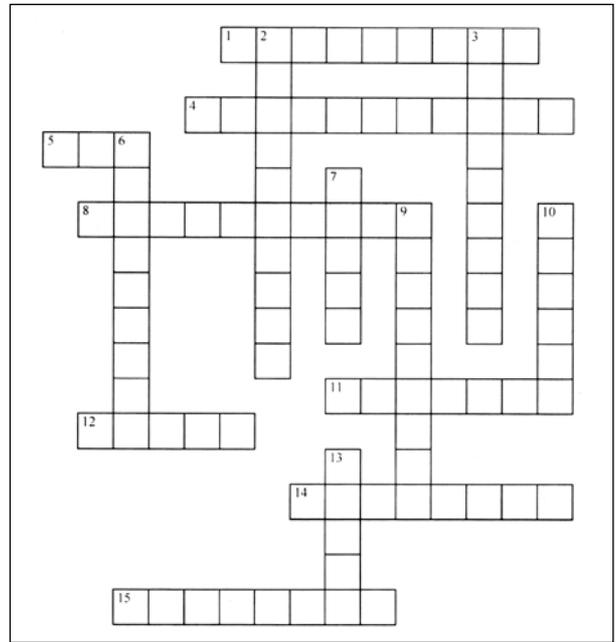
**ACROSS**

- In the context of Information security and risk management, '\_\_\_\_\_ ' means ensuring that data remains unchanged while in storage or transmission. (9)
- Full form of MICR is \_\_\_\_\_ Recognition Code. (8,3)
- CABF of ICAI has a tie up with \_\_\_\_\_ for Group Term Insurance Scheme for Chartered Accountants and their spouses.
- The process of extracting previously unknown information typically in the form of patterns and associations from large databases. (4,6)
- Top recruitments have been made by this company during the August-September 2011 Campus interviews of the ICAI. (7)
- In Pakistan, the auditors are required to comment whether any \_\_\_\_\_ is deductible at source under the statutory provisions in their audit report. (5)
- \_\_\_\_\_ Accounting is the application of accounting principles, theories and discipline to facts or hypothesis at issues in a legal dispute and encompasses every branch of accounting knowledge. (8)
- \_\_\_\_\_ has been recognized as a 'Capital Asset' for purpose of computing capital gains in the Income-tax Act. (8)

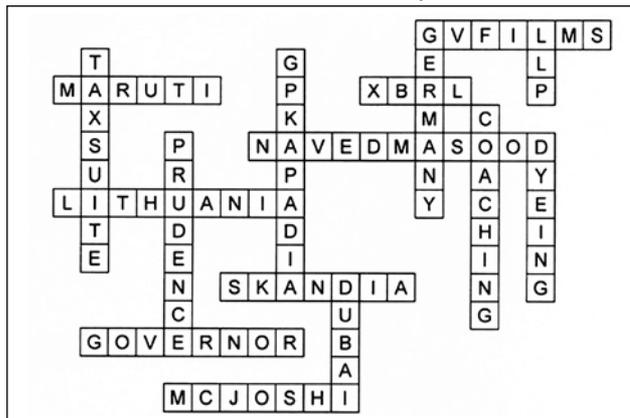
**DOWN**

- Cheque is a \_\_\_\_\_ Instrument. (10)
- Number of elected Council Members in the Council of ICAI. (6,3)

- Name of the company recently replaced the Reliance Capital in S&P CNX Nifty Sensex. (7)
- MIBOR in India is known as \_\_\_\_\_ in London. (5)
- Origin of word 'Governance'. (9)
- \_\_\_\_\_ Value Adjustments is a measure that adjusts the risk-free value of an instrument to incorporate counterparty credit risk. (6)
- A Person Resident in India is liable to pay tax on his \_\_\_\_\_ income earned anywhere in the world. (5)



**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 064**



### 1 Bidding

One day a man went to an auction. While there, he bid on a beautiful parrot. He really wanted this bird, so he got caught up in the bidding. He kept on bidding, but kept getting outbid, so he bid higher and higher and higher. Finally, after he bid way more than he intended, he won the bid. The price was high but the fine bird was finally his!

As he was paying for the parrot, he said to the Auctioneer, "I sure hope this parrot can talk. I would hate to have paid this much for it, only to find out that he can't talk!"

"Don't worry," said the Auctioneer, "He can talk. Who do you think kept bidding against you?"