

CROSSWORD

067

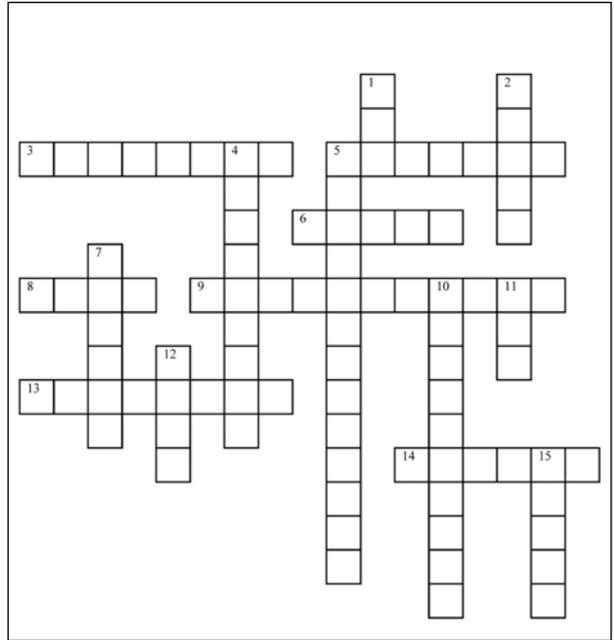
ACROSS

3. Audits conducted under sections 44AD, 44AE and 44AF of the Income-tax Act, 1961 shall not be taken into account for the purpose of reckoning the specified number of _____ assignments. (3,5)
5. Engagement letter generally include reference to _____ unrestricted access to _____ in connection with the audit. (7)
6. The CBEC has introduced the scheme of _____ at premises of importers and exporters.
8. A written instrument. (4)
9. The concept of _____ recognises that some matters, either individually or in the aggregate, are relatively important for true and fair presentation of financial information in conformity with recognised accounting policies and practices. (11)
13. One of the areas that needs to be focused to increase the value of a Business. (4,4)
14. ICAI has recently signed an MoU with the University of _____. (6)

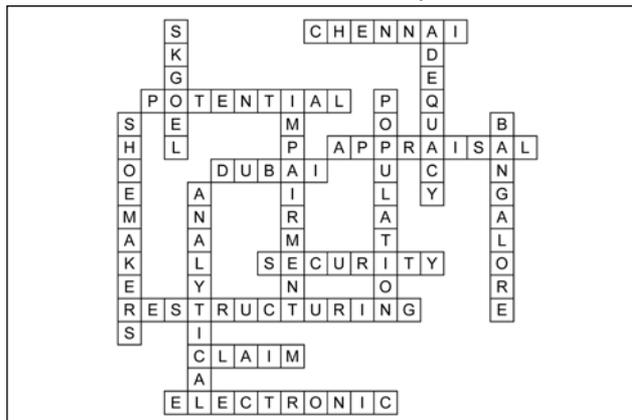
DOWN

1. The price paid for the services. (3)
2. A practicing member can share profits with the _____ of his deceased partner. (5)
4. Growing _____ and interest rates are hampering the economic growth. (9)
5. A programme that is planned and controlled by management and materially changes the scope of a business undertaken by an enterprise is called _____. (13)

7. The auditor can _____ his audit report in the situations and circumstances mentioned in the 'Guidance Note on Revision of the Audit Report'. (6)
10. _____ means a lawsuit or legal action including all proceedings therein. (10)
11. The CBDT has released the discussion paper on _____ for feedback.
12. ICAI is the founding member of this accounting body.
15. Recently, e-learning course on Standards on _____ was started by the ICAI. (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 066



1 Raman: I haven't slept all night in the train. Friend: Why?

Raman: Got upper berth and I am not comfortable on it.

Friend: Why didn't you exchange with someone else?

Raman: Because, there was nobody to exchange in the lower berth.

2 A man was standing in front of the mirror with his eyes closed. Wife: What you are doing?

Man: I am seeing how I look while sleeping.