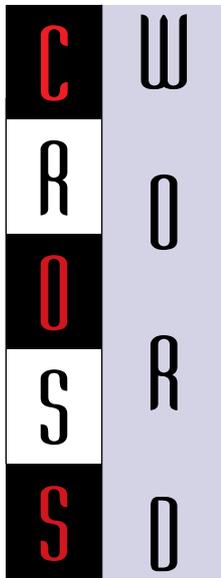
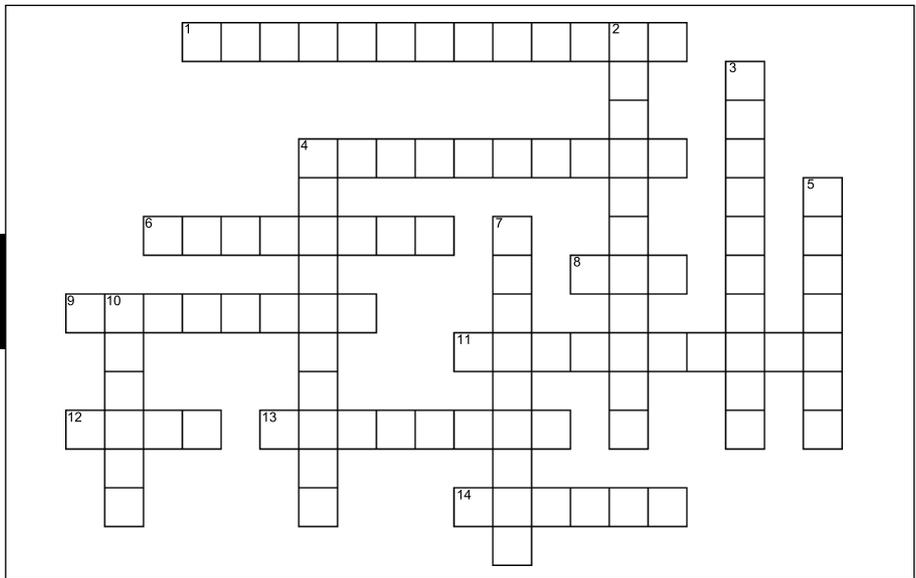


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**ACROSS**

1. The auditor is testing the \_\_\_\_\_ assertion, when the comparison of prices and terms of a sample of sales invoices is being done with the authorised price list and terms of trade.
4. In general, material frauds committed by \_\_\_\_\_ are most difficult to detect.
6. An example of audit evidence with a moderate level of reliability.
8. The President appoints the \_\_\_\_\_ of India on the recommendation of the Prime Minister.
9. Is the corporation that is fully audited by Comptroller and Auditor General of India
11. A public corporation is set up-By a Special Act of\_\_\_\_\_.
12. Government body that offers a single window clearance for proposals on Foreign Direct Investment (FDI) in India that are not allowed access through the automatic route.
13. An account is classified as \_\_\_\_\_ if it has remained in the substandard category for a period of 12 months.
14. Bonds held by a company for short term investment.

**DOWN**

2. A procedure, most likely to be used by an auditor in performing

- tests of control activities that involve segregation of functions and that leave no transaction trail is \_\_\_\_\_.
3. The primary responsibility for the adequacy of disclosures in the financial statements of a public limited company rests with the \_\_\_\_\_ of the company.
4. Process costing is also called \_\_\_\_\_ costing.
5. The \_\_\_\_\_ report is generally addressed to the Stockholders of the company.
7. Responsibility for custody of bearer bonds and submission of coupons for periodic interest collections probably should be delegated to the\_\_\_\_\_.
10. In 1753, the \_\_\_\_\_ Audit and Accounts Department was created.

**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.



Husband to his friend: Last evening my wife just opened my car door for me. Would have been a nice gesture had we not been going 70mph.

