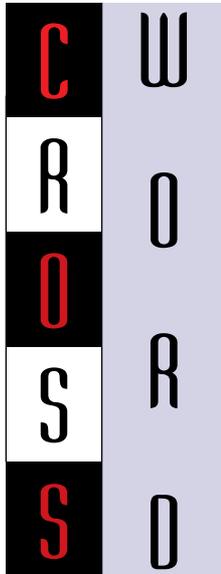
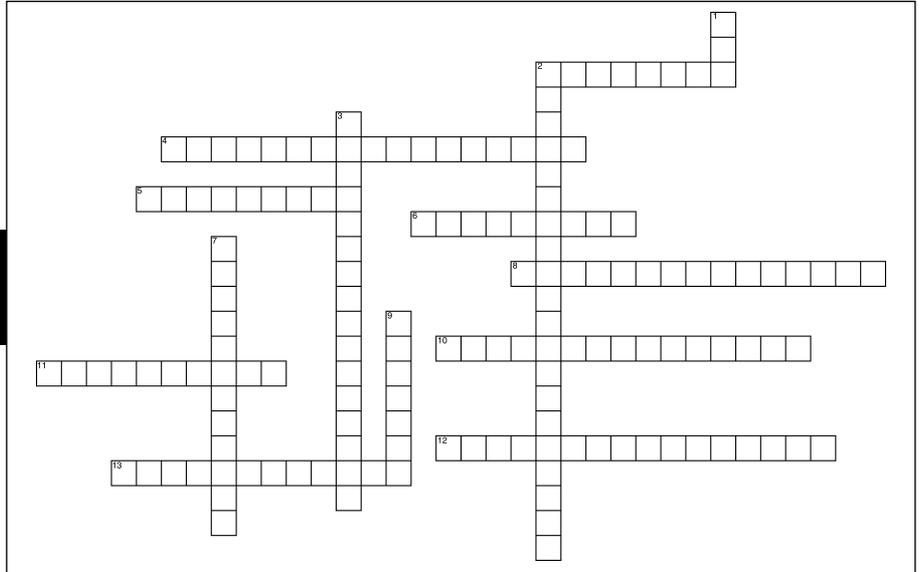


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**ACROSS**

2. When the auditor is an employee of the organization being audited (auditee), the audit is classified as \_\_\_\_\_ quality audit.
4. Initiative introduced by the Reserve Bank of India (RBI) which mandates automated reporting system for banks is termed as \_\_\_\_\_.
5. \_\_\_\_\_ is the situation when the purchasing power of the currency decreases.
6. The carrying amounts of assets and liabilities at the balance sheet date are adjusted only for \_\_\_\_\_ events or events that indicate that the going-concern assumption in relation to the whole entity is not appropriate.
8. \_\_\_\_\_ are assets other than goodwill that contribute to the future cash flows of both the cash-generating unit under review and other cash generating units.
10. \_\_\_\_\_ interest is the equity in a subsidiary not attributable, directly or indirectly, to a parent.
11. An entity shall \_\_\_\_\_ borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset.
12. A measurement system that translates mission, vision and strategy through objectives and measures and provides a framework to describe the key elements in the achievement of the strategy.
13. The difference between the risk-free rate and the bond yield is called.

**DOWN**

1. Persons who manufacture the excisable goods, which are chargeable to \_\_\_\_\_ rate of excise duty are not liable for central excise registration.
2. \_\_\_\_\_ refers to the rigorous process of defining, empirically measuring and communicating the true progress of innovation such as customer retention and usage patterns—whether for start-up companies, for new products or business units within established companies.
3. The process of sharing the risk through sharing the premium.
7. Providing a loan or overdraft facility or a credit limit facility in consideration for payment of interest is covered under \_\_\_\_\_ of service tax law.
9. Under the new Foreign Trade Policy, SEIS shall apply to the service providers \_\_\_\_\_ in India instead of Indian service providers.

**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.



A: Doctor, will I be able to play piano after the operation?  
 B: Yes, of course.  
 A: Great! I never could before!

**SOLUTION CROSSWORD 1 1 4**

