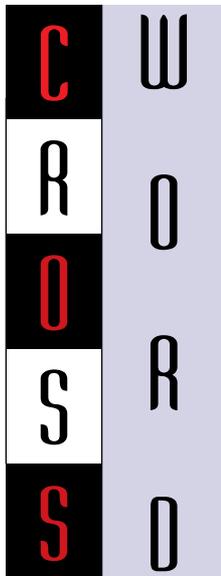
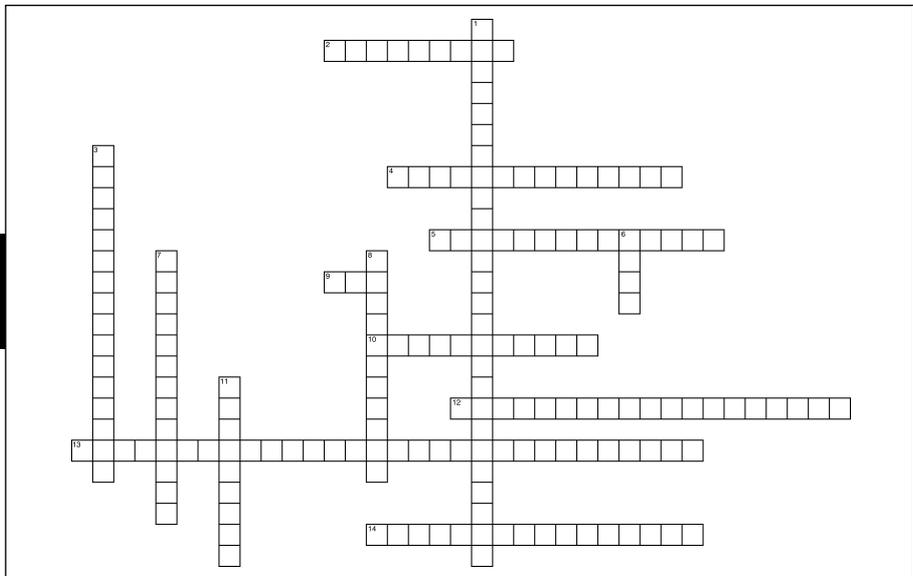


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ACROSS

2. The _____ of the lease is the earlier of the date of the lease agreement and the date of commitment by the parties to the principal provisions of the lease.
4. _____ is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement.
5. The amount of revenue from sales which exactly equals the amount of expense.
9. Value of all goods and services produced by the nationals within an economy, plus the value of total imported goods and services less the total exported goods and services.
10. As per Ind-AS 103, an entity shall account for each business combination by applying the _____ method.
12. _____ is the process of evaluating the organisational performance with respect to various stakeholders whether it meets the expected standards of accountability and transparency towards them.
13. Modified REITs type structure suitable for financing/refinancing of infrastructure projects in the country.
14. _____ is profit or loss for a period before deducting tax expense.

DOWN

1. A voluntary non-statutory mechanism under which financial institutions and banks come together to restructure the debt of

- companies facing financial difficulties due to internal or external factors, in order to provide timely support to such companies.
3. _____ facility is a facility under which scheduled commercial banks can borrow additional amount of overnight money from the Reserve Bank by dipping into their SLR portfolio up to a limit at a penal rate of interest.
6. Place where key management and commercial decisions that are necessary for the conduct of the business of an entity as a whole are, in substance made.
7. Entities which are subject to a regulation that determines tariffs at which the goods or services are sold by them are called _____ entities.
8. The number of future contracts bought, divided by the number of futures contracts sold.
11. _____ is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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.



Customer: Yesterday I have bought an energy saving bulb from your shop. But it does not work.
 Seller: It should not, it saves energy!

SOLUTION CROSSWORD 115

