

1c	2a	3s	h		4R	5A	6M		7D	8O	O	R	
9A	L	L				10L	A	T	I	N			
11R	T	I	P			12P	O	S	E	R		13d	14t
				15	R	E	T		16	P	17	R	R
18I	19		20I	M	O		E		21C	R			A
22C	O	N	S	E	D	E	R		23A	T	I	O	N
A			24L	E	U				25R	O	C		s
26I	R	27	28A	M		29c	I	30I		31R	E	E	F
	32A	T		33T	T		34C	35e		S			E
	R	C		36C	I	37I		i			38		R
39e	T			40S	O	L		s		41I	D		
42g	A		A	R		43N	O		44f	I	F	T	Y

CROSSWORD

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ACROSS

1. **cash** budget is a schedule of expected cash receipts and disbursements.
4. A form of computer data storage.
7. Open **door** Policy: A management practice whereby all employees have direct access to the senior executives without going through several gatekeepers or layers of bureaucracy.
9. Mega exemption notification has been amended to provide the exemption to services by way of slaughtering of **leu** animals.
10. Veni, Vidi, Vici is a **latin** phrase which means I came, I saw and I conquered.
11. The **riti** Act has increased transparency and greater accountability in the functioning of the Indian government.
12. A 3D animation computer program mostly used to pose and animate the figures in a similar way as a mannequin.
13. The **DT / IDT** Committee of ICAI provides suggestions to the government on the tax laws.
15. The Committee of ICAI which looks into CA course syllabus review and revision. **PEER / BOS**
16. **leu** has become an important place replacing the conventional reading room.
18. A student of ICAI has to compulsorily do two trainings in **IT training** now.
20. India Post provides the facility of **imo** which leads to instant on-line money transfer.
21. **CR RAO** Rao is a famous Indian American mathematician and statistician.
22. Employee benefits are all forms of **consideration** given by an enterprise in exchange for service rendered by employees.
24. A coin and monetary unit of Romania, equal to 100 bani.
25. **ROC** is vested with the primary duty of registering companies floated in the respective states and the Union Territories and ensuring that such companies comply with statutory requirements under the Act.
26. A person in a company responsible for building relationships with relevant companies/parties around the world.
29. One of the measures for measuring inflation. **CPI**
31. A rock, sandbar, or other feature lying beneath the surface of the water. **reef**
32. **AT** wits end means utterly at a loss
34. An assessment/tax may be called as **AT**.
36. An association of Indian businesses which works to create an environment conducive to the growth of industry in the country.
40. Meaning of Dies **Sunday** - Sunday
41. **Department** : A wing of ICAI which looks into Mutual recognition Agreements with other countries.
42. The term **GAAR**, refers to a set of broadly worded provisions meant to limit avoidance of tax, which will be implemented from April 2016.
43. A monopolist has **NO** competitor.
44. Monetary limit of the single bench of the Tribunal to hear and dispose of appeals has been enhanced to rupees **fifty** lakh under Customs Act.

DOWN

1. **CAR** used by an assessee as stock in trade, is not part of his wealth.
2. One of the keys on the computer's key board. **alt**
3. Pink **slip**: a notice of dismissal from one's job.
5. **aloe** vera produces two substances, gel and latex, which are used for medicines.
6. The **master** budget is the summary of all the functional budgets, usually including a budgeted income statement, balance sheet and cash flow statement.
7. **fee** has been brought under Reverse Charge Mechanism.
8. A chip **your** shoulder - means you think you know a lot
12. Inventories are assets in the process of **production** for such sale.
13. Abbreviation used for Debit. **DR.**
14. Price at which one department transfers goods to other department under same organisation is called **transfer** price.
15. An independent economic think tank in India.
17. **perspective** identifies targeted customer and market segments and measures the company's success in these segments.
18. A statutory body for controlling the accountancy profession in India. **ICAI**
19. See eye **eye** means agree on something.
20. A macroeconomic tool that demonstrates the relationship between interest rates and real output, in the goods and services market and the money market. **islm model**
23. If **is** more than AC (average cost), the firm earns abnormal profits.
27. The Return of a HUF is to be signed by **karta**.
28. The **ATC** is the sum total of average fixed cost (AFC) and Average Variable Cost (AVC).
30. A curve which shows the different combinations of two goods which give equal satisfaction to the consumer. **indifference curve**
33. An Indian multinational information technology services, business solutions and consulting company. **tcs**
35. An independent network of Security Focal Points who represent European-based humanitarian NGOs operating internationally. **EISF**
37. A United Nations agency dealing with labour issues. **ilo**
38. To tap gently.
39. "For example" in latin. **eg**

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