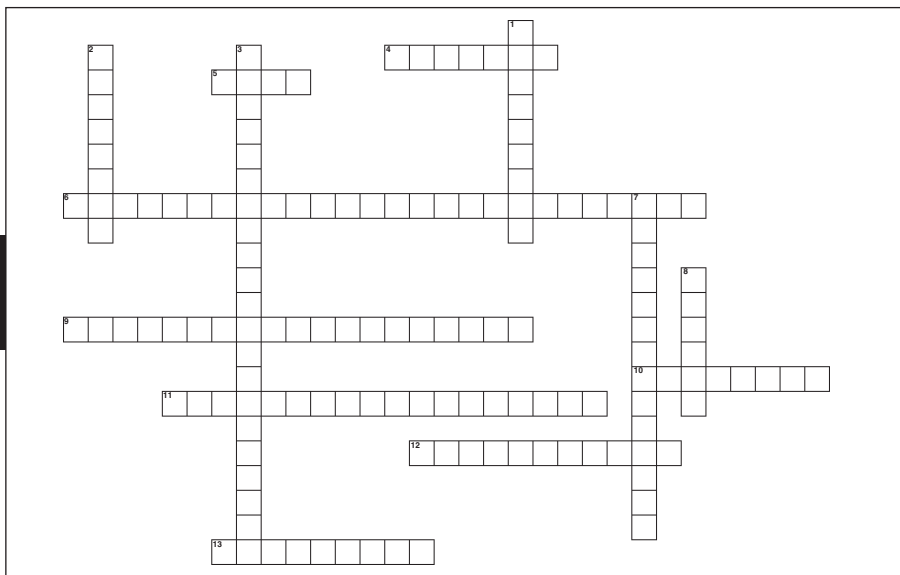


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ACROSS

4. Exchange of _____ goods or services is not regarded as transaction generating revenue under converged Indian AS.
5. A bank auditor is required to issue _____ in addition to statutory audit report.
6. _____ Board is a government agency that provides a single window clearance for proposals for FDI in India.
9. _____ means the integrated representation of a company's performance in terms of both financial and other value relevant information.
10. Service provided by way of admission to a museum, zoo, national park, wild life sanctuary and a tiger reserve is _____ service.
11. Property (land or a building, or part of a building or both) held by an entity to earn rentals and/or for capital appreciation.
12. Deferred tax assets are the amounts of income taxes _____ in future periods in respect of deductible temporary differences.
13. _____ Budgeting lays emphasis on preparing the budget neglecting history of expenditure.

DOWN

1. _____ duty is imposed for the purpose of protecting the interest of any domestic industry in India aiming to make it more competitive.
2. _____ is an online mechanism introduced by the government to resolve mismatches in tax returns for taxpayers whose returns have been selected for scrutiny.
3. AS 9 requires recognition of revenue from interest on time proportionate basis while IND AS requires use of _____ method.
7. _____ is the amount by which the carrying amount of an asset or a cashgenerating unit exceeds its recoverable amount.
8. Formal organisation of sellers or buyers to control prices or exclude entry of a new competitor in a market.

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A client comes to a bank:
- My cheque was returned with a remark: "Insufficient funds".
I'd like to know whether it refers to mine or the Bank?

SOLUTION CROSSWORD 113

