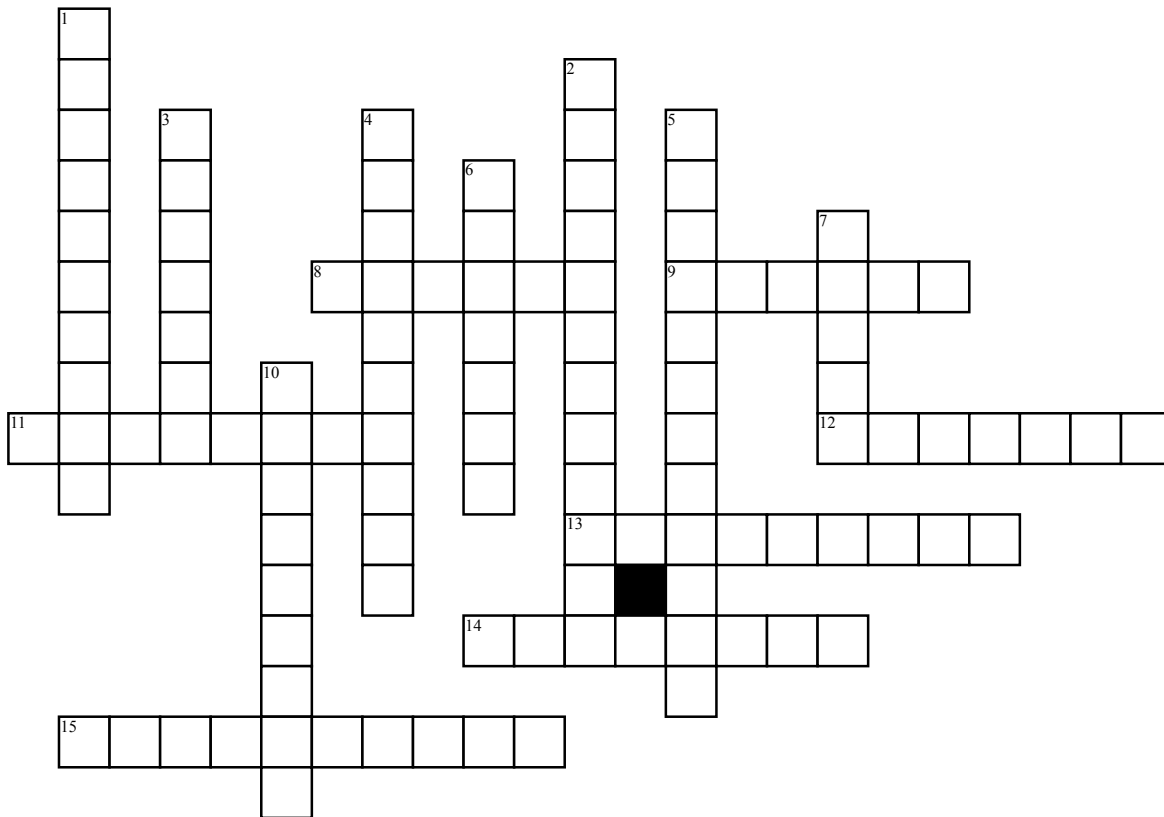


Accounting - BASICS



Across

8. AS-19

9. Minister of commerce and industry - First Name

11. Physical transfer of property

12. Transfer of all, or a portion of, subsidiaries, stock or other assets to the shareholders of its parent company on a pro-rata basis

13. Valuation determined by applying data inputs to a validation theory or model - _____ value

14. Intermediate-term obligation that matures one to five years from issuance and bears interest - _____ note

15. Operation operating at maximum capacity

Down

1. Asset provided as security

2. Doctrine that interference of government in business and economic affairs should be minimal

3. The money value assigned to a corporation's issued shares

4. Contractual requirement to link the price of a good to a general price level

5. Concept which directs the least favorable effect on net income

6. Point at which certain benefits available to an employee are no longer contingent on the employee continuing to work for the employer

7. A link between a business and the territory governed by a taxing authority

10. Comparison of two numbers to demonstrate the basis for difference between them