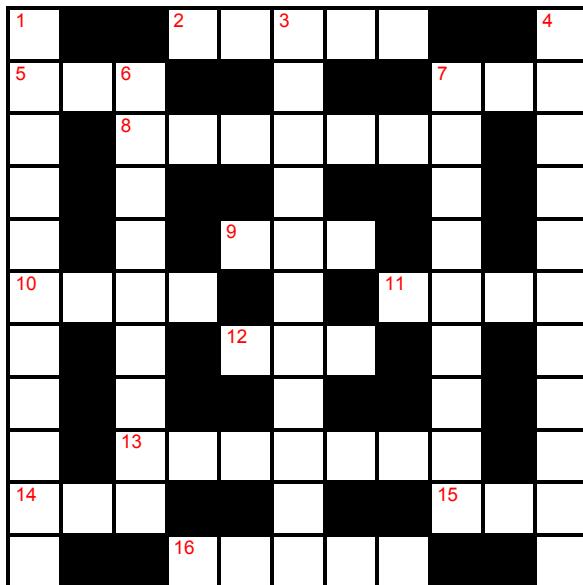


2006-11-06_Business_11x11
B.B. Huria



Across

- 2 An inspection of the accounting procedures and records by a trained accountant. (5)
- 5 Being equal or equivalent. (3)
- 7 Supporting argument. (3)
- 8 The customer who actually uses a product. (3,4)
- 9 U.K. public limited companies use this as suffix to their names instead of Ltd as Indian companies do.

(3)

- 10 Let somebody borrow something. (4)
- 11 legal claim on somebody's property. (4)
- 12 A charge for services rendered. (3)
- 13 The process of identifying and apportioning costs. (7)
- 14 Be obliged to pay or repay. (3)
- 15 Organization of European countries formed after World War II to reduce trade barriers. (3)

16 A person to whom money is paid. (5)

Down

- 1 Risky transaction. (11)
- 3 Accounting system where a transaction is debited to one account and credited to another. (6,5)
- 4 Something that may or may not happen. (11)
- 6 To pay off an existing loan with a new loan. (9)
- 7 A special right or advantage. (9)