Appendix 3. 

QUESTIONNAIRE

Experimental Data:-

1. Experience in the Accountancy Profession (in years)

2. What is the major area of your practice?
   (Tick whichever is applicable)
   (a) Audit, Accounts and Finance
   (b) Taxation
   (c) Secretarial and Company Affairs
   (d) Internal Audit and control
   (e) Management Services
   (f) Mix of them
   (g) Misc.

3. Rank in order of number of cases handled by you in each of the following: (Tick).
   (a) Audit Accounts and Finance Max. Moderate Min.
   (i) Audit of Accounts
   (ii) Maintenance of Books of Accounts
   (iii) Preparation of B/L sheet and P & L A/C.
   (iv) Installing better accounting system and cost accounting system either manual or mechanised.
   (v) Financial Planning.
   (vi) Project reports, control over the progress of new projects, Capital
Budgeting Decisions.

(vii) Amalgamations, purchase of new business, valuation of shares, valuation of good-will etc.

(viii) Foreign Collaborations.

(ix) Raising Capital from various financial Institutions and other sources.

(x) Investment of surplus funds.

(b) Taxation: 

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<th>Max.</th>
<th>Moderate</th>
<th>Min.</th>
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(i) Tax Planning

(ii) Preparation of Income-tax, wealth tax, Sales tax and other returns.

(iii) Presenting cases in assessment.

(iv) Getting Tax clearance Certificates.

(v) Refunds.

(vi) Appeals

(vii) Consultation on difficult or controversial Tax Matters.

(c) Secretarial and Company Matters:

(i) Preparation of memorandum and articles of company formation and prospectus etc.

(ii) Minutes of Board Meetings

(iii) Shares Department and other Secretarial work.
(iv) Appearance before Registrar, Regional director, monopolies, board, company law board etc.

(v) Maintenance of various statutory books as required by companies act.

(vi) Various other Company Matters.

(d) Internal audit and control.

(1) Internal Audit
(2) Physical verification of stock and inventory
(3) Physical verification of cash and investment.
(4) Detection of Fraud and error.
(5) Investigation and special audit.
(e) Management Services.

(1) Preparation of accounting manuals.
(2) Cost analysis and cost accounting procedures.
(3) Budgeting and Budgetary Control.
(4) Cash resources management.
(5) Material Management & Installation.
(6) Organisational studies including delegation of powers.
(7) Profitability studies/cash flow
(8) Staff selection/Training.
(9) Inter & Intra firm’s Comparison.
(10) Analysis and interpretation of financial statements.

(11) Project planning price fixing/forecasting.

(f) Miscellaneous.

(1) Can act as Director.

(2) Arbitrator.

(3) Liquidator.

(4) Trustee.

(5) Financial Advisor and in real sense as your financial doctor.

4. (a) Are the type(s) of client groups yes/no to be served being defined by you. 

(b) if yes, what are the specific client groups that are being served by you.

( tick as many as are applicable )

1. Retailers/departmental stores.

2. Others professional/law firms/Self employed professional.

3. General Public.

4. Government deptt. like __________________________

5. Banks

6. Brokerage firms

7. saving and loan firms

8. Insurance Firms

9. Hosipital/Health Care
11. Universities/Educational Institutions.
12. Any other(s).

Q.5 (A) Do you review your client(s)/client to be served regularly?
   (B) if yes, then this is done for the purpose of

Q.6 What are the source of your clientele to your firm ?
How much of your total work comes from each of the following
Sources (% of ________ work approx.) (% of work)
1. By recommendations of existing clients
2. By referrals, by lawyers and other professionals.
3. Personal contacts of partner.
4. Personal contacts of staff
5. Unsolicited queries result in client (_______)
6. Through touts.
7. Through political parties.
8. Recommendation of friends/relatives

Q.6 (a) What is the importance of referrals (Interpersonal network) in gaining new business ? (Tick please)
1. Important source of business.
2. Not Important source.
3. Undecided
   (b) If important source, then proceed :-
1. What are the sources of referrals.
   (i) Existing clients.
   (ii) Other Professionals/Lawyers/Doctors.
   (iii) Any Others.
(c) Do we have a formal system for recording referrals sources? Yes/No

(d) Do we keep any contract with the referrals sources to acknowledge and thank them for introduction? Yes/No

Q.8 Rate the following factors (Related with the attracting of the clients) on the three points scale (tick which ever is applicable in your case)

(Ways of gaining business and reputation)

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<tr>
<th>Very Essential</th>
<th>Essential</th>
<th>Not at all Essential</th>
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</table>

A. Lowering the fees than other CA fees.
B. Having the offices centrally located.
C. Keeping one's office well furnished & decorated.
D. Relation with Touts.
E. Joining as a member of club/institution/lion club etc.
F. Taking part in performances of fine arts, painting, music etc.
G. Contribution of articles to journal/magazines
H. By dint of hard work, patience, good manners and good deeds.
I. Through human personalities of its proprietor, partner, their dress etc.
J. By devoting few hours of time in educating the public on the nuances of tax structure out of charity and goodness.
K. Public speaking to reach other sections of the society; public relations compagin.

Q.9 How within the strict limits required by the profession is contract made with the potential clients? (Tick as many rank in order of importance)?
1. Via round table
2. Through Chamber Of Commerce.
3. The Bank.
4. The Insurance Co.
5. Meetings.
6. Any Other (specify)

Q.10 (a) Are we prevented from marketing by the code of practice or rules of our profession or association or by law? yes or no.
   b. State by whom prevented __________________________
   c. What is your top-of-mind attitude towards the word "Marketing"? whether we should make use of it or not?

Q.11 "Advertising should be permitted to CAs". rate the above statement on the following scales:

<table>
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<tr>
<th>Strongly Agreed</th>
<th>Agreed</th>
<th>Not agreed</th>
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</table>

Q.12 Which of the following promotional activities are employed by your firm for improving professional images (Tick as many)
1. Personal contact.
2. The Brochure.
3. Internal Circulars to clients
4. External Publications like Magazines/Slides/films etc.
5. Press releases/Press interviews.
6. Membership of associations/clubs/institutions.
7. Exhibitions.
8. Participation in professional contest/arranging contests.
10. Sponsorship.
11. Publication of articles.
12. Bill Board & name plates.
14. Christmas greetings, anniversary greetings etc.
15. Advertising/Radio/TVs.
16. Direct Mail

Q.13 Do you feel that majority of CAs do not follow the ethics of accountancy profession? yes/no.

Q.14 (a) Do you feel that your customers are satisfied with your services/offerings? yes/no/undecided

(b) If yes, what are the factors which makes them satisfied

Q.15 (a) Do you feel satisfied with your practice? Yes/No/undecided

(b) If yes, what steps have been taken by your firm to develop your practice over the period of years?

1. We have "Sold", "Sold", "Sold", Sold!
2. Happened to be just in the right place at the right time.
3. Performing good/Hard work.
5. By undertaking extensive promotional work.
6. Any other (specify)

(c) To what new areas of practice you would like to diversify?

Q.16 Which of the following Marketing Practices are adopted by your professional Firm? :-

(a) Activity (Service offering) Yes/No

1. Periodically re-examine services offered.
2. Determine which new services to offer
3. Estimate the size of client base for present services
4. Determine share of market for present services.
5. Establish written goal and policies.
6. Define specific client groups to be served e.g. retailers, professionals etc.

(b) Communications

1. Develop an overall informational approach,
   identify major users & select methods for
   reaching them.
2. Develop specific informational approaches
   such as Brochures Seminars etc.
3. Develop public relations programs
   understandable to non-accountants

(c) LOCATION

1. Analyse potential location for new offices
2. Evaluate volume and trends at existing
   location to see if a move is indicated.

(d) Fee Structure

1. Evaluate fee policies on a systematic basis.
2. Collect information on competitor’s fees on
   systematic basis.

(e) Market Research

1. Evaluate "Clients needs"
2. Study why people "buy" their services
3. Study who are the key influencers in engaging
   the services offered.
4. Train and motivate firm members to feedback information about client needs and problems.
5. Determine the firm image among clients and the general public.
6. Study profit trends by service categories and client categories.
   (f) Marketing Orientation

1. Firm activities are co-ordinated to ensure customer categories.
2. Willing to produce customer designed services for clients.
3. When a customer is dissatisfied redo services.

Q17. Over the years of practice have you felt any change in the environment and the market position/place?: Yes/No/undecided

If yes, changes have come in what form

Q18. What in your opinion, are the selection criteria adopted by your clients in selecting you/your service:

   Very Imp.  Imp.  Not Important

   a. Integrity of C.A.
   b. Quality of service
   c. Promptness of service
   d. Area of C.A. Specificity
   e. Past experience of C.A. (Years in practice)
   f. Cost of accountancy service
   g. Recommendations by friends
   h. Convenience of office hours
i. Personal Acquaintance
j. Referral by State/Country
   (other professionals)
k. Location of the office.
l. Listing in Yellow Pages
m. Colletral Appearance/Human Personality
n. Other (specify, if any)

0.19 Your valuable suggestion for the improvement of services/practicing environment:


Personal Date

Name of firm __________________ Address: __________________

1) Type of the firm
   A) Propreitership
   B) Partnership

2) No. of partners

3) Turn Over of Business: (Income from practice)
   (Tick which ever is applicable in your case)
   A. Up to Rs.1000/- a month
   B. Between Rs. 1000-2500/- a month
   C. Above Rs. 2500/- a month
APPENDIX: 4  Questionnaires for users(clients) and non-users

Personal Data:

Nature of client:

1. Individual Customer.
2. Law firm.
4. Bank
5. Brokerage firm.
6. Saving and Loan firms
7. Insurance Co.
10. Self employed professionals
11. Other ( Specify _________ )
Income Ranges :

Per Month or Per Annum

1. Less than Rs. 1000/-
2. Between Rs.1000-2500/-
3. Between Rs. 2500-4000/-
4. Rs. 4000 and above.

Experimental Data :

Have you hired the services of CA in the last 5 years yes/no

1. Nature of service for which hired ( Specify ____________ )

2. What were the specific accounting Services needs for which the CAs. Were hired ? ( Tick as are applicable )

a. One Time
   1. Availing bank loans/loans from financial institutions.
   2. Name change/registration of the Co./firm.
   3. Consulation on some matters relating to sales tax/income tax or other reasons.

b. Official
   1. Auditing
   2. Taxation Planning.

c. Personal well-being
   1. Management Services
   2. Internal Audit & Control
   3. Financial Planning

d. Real property
   1. Advice on amalgamation/merger
   2. Formation of new Co./new business
   3. Investment of surplus funds
Q.3 What are your sources of information from where you come to know of CA/firm?

a. Official Organization.
   1. Chamber of commerce.
   2. Professional Councils.
   3. Professional Association/Institution/Other professional.

b. Personal:
   1. Friends recommendations.
   2. Relations advice
   3. Personally know to me.

c. Promotion:
   1. Yellow Pages
   2. Advertisements of shifting location etc.
   3. Membership of social clubs like Rotary Club, Lions Club etc.
   4. Sponsorship/public writing/Thro Articles in Journals/Magazines.

d. Daily Contacts:
   1. Existing Clients
   2. Other Users Recommendations
   3. Employer.

e. Referral Sources:
   1. Existing clients
   2. Other Professionals
   3. States/Country Association
Q. 4. Did you select a Chartered Accounting firm/C.A. randomly?
Yes/No

Q. 5. Rank in order of preference the following professional
Accountants Selection Criteria. Also rate the following factors
on a three point scale?

Selection criteria

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<tr>
<th>Very Imp</th>
<th>Imp</th>
<th>Not Imp</th>
</tr>
</thead>
</table>

1. Overall reputation/Integrity of CA firm
2. Technical Competence
3. Quality of work performed
4. Past experience
5. Meeting deadlines on work/Promptness of service
6. Cost of Financial Service/Fee charged
7. Recommendation by friends/relatives
8. Convenience of office hours and overall ease of
   working with them.
9. Personal Acquaintance
10. Location of office
11. Listing in yellow pages of directories
12. Collateral existence (Dress, Manners, Work of partners/
    proprietor, human personality)
13. Other (specify i.e. their reputation within the profession/
    known within the profession.)

Q. 6. How will you rate the necessity of a CA/CA firm in the following cases?

<table>
<thead>
<tr>
<th>Very Imp</th>
<th>Imp</th>
<th>Not Imp</th>
</tr>
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</table>

1. Estate Planning
2. Auditing
3. Financial Direction/ Planning & forecasting.
4. Staff recruitments.
5. Consultations.
6. Business Taxation/Tax planning/
refund/appeals/Tax clearance certificates.
8. Advice on inventory management.
9. Advise on capital Investment.
10. Formation of new company.
11. Advice on amalgamation/merger etc.
   ( Institutional Loan etc. )
14. Preparing project reports, cash flow statement etc.
15. Appearance before registrar,company law board, monopolies
   commission etc.

Q.8 How will you rate the following factors on a three point scales

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<tr>
<th>Fully Satisfied</th>
<th>Moderately Satisfied</th>
<th>Not Satisfied</th>
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a. With the behaviour of CA/member of firms.

b. Service provided/performed as regards:-
   1. Time lines
   2. Accuracy
   3. Promptness

c. Personal Attendance of the CA/firm with
   your firm/individual cases

d. Fee charged by the CA/firm for the service
   provided
0.9 In future for professional accounting services requirement whether you will (Tick only one of the following)

a. Choose the same CA/Firm.

b. Switch on to another CA/Firm.

c. Can not say.
Professional Services

An experienced young Chartered Accountant is interested in handling liaison work for NRI's, Foreign Nationals/Firms and Individuals in India. Having 4 years experience in the field with Foreign Companies, is completely equipped to take care of Financial Investments and Liaison work. Offers are invited for Retainership & Agency basis. Contact Box 438129, Hindustan Times, New Delhi-110001.

SITUATION WANTED

Chartered Accountant, mid thirties, in business, having car, telephone, living opposite Nehru Place, seeks appointment 3-5 hours. Box 704179, Hindustan Times, New Delhi-110001.