APPENDIX

INTERVIEW SCHEDULE
MANAGEMENT ACCOUNTING PRACTICES IN SELECTED COOPERATIVES IN TAMIL NADU

QUESTIONNAIRE

I GENERAL

1.1 Name and address of the society
1.2 Date of Registration
1.3 Date of commencement
1.4 Area of operation
1.5 Objectives of the society
1.6 Functions of the society
1.7 Membership - Eligibility, types and growth of membership over a period of ten years.
1.8 Organisational Structure - duties and responsibilities of the head of each division department / section.
1.9 Management committees/Sub Committees - Constitution, their duties, members, responsibilities and functions.
1.10 Organisational network - number of branches and outlets; details regarding the growth of such outlets over a period often years.
1.11 Sources of funds: Block capital
Working capital
(Data for ten year period)
1.12 Overall performance: Production
Sales
Profit or loss

II DECISION MAKING PROCESS

2.1 What are all the activities undertaken by the Society?
2.2 Whether the decision - making system is centralised or decentralised.
If centralised, who is the authority entrusted with the decision - making powers?
2.3 *If decentralised:*

(i) Who are the decision-making authorities?

(ii) What are the various levels/spans at which decision making power is decentralised/delegated?

(iii) What are the various decisions taken at each level?

(iv) What are key factors considered while taking each of the decision?

2.4 Do external agencies/authorities involve or influence the decisions of the society?  
Yes / No

2.5 If yes: i) Mention the agency or authority  
: ii) Who/what conferred such a power upon the authority

<table>
<thead>
<tr>
<th>Functions of the society</th>
<th>Decision need</th>
<th>Decision-making Authority</th>
</tr>
</thead>
</table>

2.6 What are the various types of information and nature of data used in the decision-making process at various levels?

<table>
<thead>
<tr>
<th>Decision</th>
<th>Nature of data and information</th>
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</thead>
<tbody>
<tr>
<td>Programmed &amp; Routine decisions</td>
<td></td>
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<tr>
<td>Non-routine operational decisions</td>
<td></td>
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<tr>
<td>Policy level decisions</td>
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<tr>
<td>Others</td>
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</tbody>
</table>
2.7 What are the different sources of information

<table>
<thead>
<tr>
<th>Accounting information</th>
<th>Non accounting information</th>
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</table>

HI NATURE OF ACCOUNTING SYSTEM

3.1 Nature of accounting system followed
   - Cooperative accounting keeping system
   - Double entry system

3.2 What is the accounting year?

3.3 Does the society keep the accounts up to date?

3.4 What is the organisational arrangement for accounts department in the society?

3.5 Are the Duties and Responsibilities of each staff in the department categorically specified in the form of a manual or allotted conventionally?

3.6 Do the society adopt a system of grouping and codification of various account heads for systematic presentation and to ensure uniformity? Yes / No

3.7 If yes, i) Who developed this?
   ii) When was it developed?
   iii) Has it been done as part of Computerization of account keeping or done even when the system was manually operated?

3.8 Is the accounting system computerised? Yes/No

3.9 If yes who took the initiative?
   i) When was it done?
   ii) What is the level of Computerisation? (Full or Partial)
   iii) What were / are the problems confronted?
3.10 What are the various account books used by the society?

<table>
<thead>
<tr>
<th>Books of original entry</th>
<th>Final entry</th>
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</table>

3.11 What are the account based reports presented to the management?

<table>
<thead>
<tr>
<th>Accounting Based Reports</th>
<th>Periodicity</th>
<th>Authority</th>
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</table>

3.12 In your service, have you ever made changes in the accounting format, books and records on your own? Yes/No

3.13 If yes, Specify the changes that you have made

3.14 Are all the books and registers maintained by the society essential? Yes/No

3.15 If yes How? Substantiate your answer.

3.16 If no Why?

3.17 Is the present system of accounting capable of providing the required information, to the management?

   i) In the Specified format Yes / No
   ii) In the Required time Yes / No
   iii) With Adequate details Yes / No
   iv) With desired accuracy Yes / No
   v) With up to date information Yes / No

3.18 What are the problems that you are facing in the present system of account keeping?

3.19 What are your suggestions to overcome such problems?
3.20 Who are the authorities receiving accounting reports and statements? 

<table>
<thead>
<tr>
<th>Internal</th>
<th>External</th>
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</table>

3.21 Which authority demands accounting information often?

3.22 How do you assess the formats in which the information are demanded by different authorities?

- Format is clear: Yes/No
- Easy to understand and fill in: Yes/No
- It takes a lot of time to fill in: Yes/No
- It has (got) repetitive columns: Yes/No
- Information sought are complex in nature: Yes/No
- Others, if any, specify

3.23 After introduction of Computers in the accounting process, the work load of the staff has

a) reduced  b) increased  c) not changed

3.24 If Computerization is partial in nature, What are the other areas for which computer can be used beneficially?

3.25 What are the reasons for Partial Computerization of accounting?

3.26 Do you believe that computerization of accounts and accounting system helps

- i) Improving the quality to the accounting information: Yes / No
- ii) Information can be retrieved at any time: Yes / No
- iii) Information can be generated in any format without any problem: Yes / No

3.27 Has Internal auditor suggested any change in the accounting method, process, forms and records?

Yes / No

3.28 If yes, what changes?
3.29 What is the perception of the Department auditor on the quality of the accounting system in the Society?

3.30 Apart from the usual financial statements like Receipts and Payments Statement, Manufacturing and Trading Account, Profit and Loss Account and the Balance Sheet, What are the other financial statements prepared by the Society?

IV BUDGETING

4.1 Does the society prepare Budgets? Yes / No

4.2 What are the various budgets prepared?

4.3 What is the budget period?

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<tr>
<th>Types of Budget</th>
<th>Periodicity</th>
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<tbody>
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<td>a)</td>
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<td>f)</td>
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<td>g)</td>
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4.4 Does society have any budgeting manual? Yes / No

4.5 Describe in detail the system and procedure followed in the preparation of budgets?

4.6 Types of Budget and kind of information used

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<thead>
<tr>
<th>Types of Budget</th>
<th>Kind of information</th>
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4.7 When are the budgets normally prepared?

4.8 What are the major sources of information used in the building-up of budget?

4.9 Who prepares the budget? Is it a Committee or an individual?

4.10 If it is a Committee, who are the members?

4.11 Who is/are responsible for accomplishment or implementation of budgets?
   i) Organisational level
   ii) Department or Section level

4.12 Are budgets Monitored? Yes/No

4.13 If yes, How often?
   Who performs?

4.14 How do you assess the production/marketing quantity?

4.15 What are the key factors considered in the budgeting process?

4.16 What are formalities need to be undertaken in the process of framing investment proposals/capital budgets?

4.17 Is budgeting a continuous process or time specific process?

4.18 What do you do when the actuals deviate from the budgeted figures?
5.1 Is costing followed? Yes / No

5.2 How costs are classified?

5.3 What is the system of costing followed?

5.4 Who devised the system?

5.5 What is the rationale for such a system?

5.6 What are cost components which can be identified in the present system?

5.7 What cost system is followed in the following cases?
5.7(i) *Purchase and storing*

a. Who is in-charge of purchasing?

b. Who is in-charge of storage?

c. What is the procedure followed in issuing materials to production/sales department?

d. Do follow costing method in the issuance of materials? Yes / No

e. If yes, what is the method?

f. Please, give specimen copies of the records maintained in the store.

    While receiving the goods:

    While issuing the goods:

g. Does the cost system act as a control device in the maintenance of materials in the store? Yes / No
h. Does it act so in controlling production and marketing cost?

i. If yes, how?

j. Do you find any problem in the present system of costing in the stores function? Yes / No

k. If yes, what are they?

l. Could you please suggest remedial measures to overcome the shortcomings?

5.7(H)  *Manufacturing/Production*

a. What are the products produced / processed in the society?

b. What is the method of production?

   - Order based
   - Batch production
   - Process based production

c. If it is order based, how do you decide the affordable price to accept the order?

d. How do you arrive at the cost of production or cost of a product?

e. Who is incharge of calculating the cost of production?

f. What is the costing system adopted in the calculation of cost of production?

g. Accounting for by-products, scraps and waste materials

h. What is the costing practice in valuation of stock?

   Raw material:  
      a. cost price  
      b. market price  
      c. average price

   Labour cost:  
      a. time rate  
      b. piece rate
Material overhead items
   a. market price
   b. cost price
   c. average cost
   d. others, if any.

5.7(iii)  *Marketing and Sales*

   a. Who is your prime target group?

   b. What is the procedure followed in fixing the price of the products?

   c. What are all the other factors considered in fixing prices of products (i.e. Other than cost of production)

5.8  Costing: Organisation

i) Do you have separate department/ sub-committee to perform costing operations?  
Yes/No

ii) If yes, state the organisational arrangement / members of the sub-committee?

iii) What are the functions of the sub-committee / department?

5.9  Have you found cost information useful in the processes of planning and control?

i). What cost information are used in the planning process?

ii) What cost information are used in the controlling process?

5.10 Information on Cost

i) Who provides cost information ?

ii) How often cost information is provided?

iii) What is the normal / standard format in which information is provided?
5.11 Cost control measures

i) Is it the responsibility of the Section Mead?

ii) Is it a collective responsibility of the Management?

iii) Is there any committee to control the costs?

iv) Who are the members of the committee?

v) How often the committee meets?

vi) What is the follow-up?

vii) Are cost control measures effective in the organisation? Yes / No

viii) If yes how?

ix) If no why?

VI. AUDITING

6.1 Do you have internal audit? Yes / No

6.2 If yes, how long it has been in practice?

6.3 What motivated you to adopt internal audit in your organisation?

6.4 Who performs the internal audit function?

   i) A qualified CA
   ii) A qualified AICWAI
   iii) Commerce graduate

6.5 What is the status of internal audit staff?

   i) Employees of the organisation
   ii) Hired service
   iii) Staff deputed by the Government

6.6 If there is a separate section for internal audit, what is the staff pattern of the department? Where is the audit section placed in the organisation?
6.7 What are the duties and responsibilities of the internal auditor / Audit Section?

6.8 If services of the internal auditor is hired, what are the terms and conditions?

6.9 In case, the internal audit is performed by external auditing agencies
Have you ever tried to appoint internal auditors as employees of the organization? Yes / No
If yes, When?
What was the result?
If no, why?

6.10 What are the various internal audit reports prepared? How often they are prepared?
The Reports Periodicity

6.11 Are these reports used in the management control process? Yes / No

6.12 If yes, How?

6.13 How do you assess the effectiveness of internal audit in your organization?

6.14 How prompt the management is in removing the defects pointed out by the internal auditors?

6.15 Who performs the final audit?
CA Cooperative Auditors
6.16 Is final audit undertaken on concurrent basis?  
Yes / No

6.17 If yes, What is the staff cadre?

6.18 How do you demarcate the duties of internal auditor with that of the Department concurrent audit?

6.19 Is there any possibility for work sharing and coordination between the internal auditor and the final auditor?  
Yes / No

6.20 If yes, What areas can be shared?

6.21 If no, What are the factors which hinder such coordination?

6.22 What are the opinion and comments of the external auditor on the effectiveness of internal audit?

6.23 Is internal audit compulsory (statutory) in cooperatives?

6.24 Are there common provisions which are applicable to final as well as internal audit?