Appendix – II

Part – II

The following questions relate to costing department.

1. Is there a separate costing department in your unit: “Yes” / “No”
2. If “No”, who takes care of it?
3. If “Yes”, what is the status of Head of costing department? What is the qualification, experience etc of the Head of such department?
4. What is the strength of your costing section personnel?

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Executives</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Supervisors</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Clerical staff</td>
<td></td>
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</tbody>
</table>

5. Do you prepare and maintain cost accounting record as per the Cost Accounting Records (sugar) Rules 1997? “Yes” / “No”
6. If “No”, why?
7. Which Act do you follow for preparing the final Accounts?
8. Do you prepare financial statements? (Balance sheet, Profit and Loss Account) in the “T” form (conventional) or in the vertical (modern) manner?
9. Do you prepare Fund Statement instead of Balance sheet? (or) Both statements have you been prepared?
10. Does your unit use Indian Accounting Standards for the preparation & Final Account.
11. Do you use EDP / Mechanised Accounting System in your accounts / costing department?
12. Is there a separate finance department in your unit?
13. If no, who takes care of it?

14. Does your costing department maintain cost-data for each production process / batch (or) periodical cost data?

15. Which technique(s) of cost-control does your costing department use?

16. Do you use inventory cost control technique(s) in your unit which?
   - ABC analysis
   - EOQ
   - Stock level
   - Any other

17. Do you use cost reduction techniques in your unit.

18. If "Yes", name it.

19. Which costs (market price, cost price) do you consider for the valuation of inventories?

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Methods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raw Material (sugarcane)</td>
<td></td>
</tr>
<tr>
<td>W. I. P.</td>
<td></td>
</tr>
<tr>
<td>Finished goods (sugar)</td>
<td></td>
</tr>
<tr>
<td>Spare Parts</td>
<td></td>
</tr>
<tr>
<td>Chemical inputs</td>
<td></td>
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</tbody>
</table>

20. Which method of costing do you use to determined cost of production of sugar.
   - Process costing
   - Batch costing
   - Unit costing
   - Any other