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M. PHIL DEGREE COURSE

INSTITUTION CSCIBER

RESEARCHER : SHRI.V.S.WANDRE

GUIDE. : DR. M.M.ALI

TOPIC : A STUDY OF "MANAGEMENT INFORMATION AND REPORTING
SYSTEM ADOPTED BY GADHINGLAJ TALUKA SAHAKARI SAKHAR
KARKHANA LTD., GADHINGLAJ.

TOP LEVEL

1. Do you get the monthly reconciliation report of costing and financial profit and loss accounts ? Yes/No.
2. Do you get the following reports ?
 - a) Capital expenditure Yes/No.
 - b) Working Capital Yes/No.
 - c) Flexible budgets Yes/No.
 - d) Fund flow statements Yes/No.
 - e) Ratio Analysis Yes/No.
3. Do you get the variance reports ?
If yes, what are those reports ?
 - a) Production Yes/No.
 - b) Sales Yes/No.
 - c) Material Yes/No.
 - d) Labour Yes/No.
 - e) Direct Expenditure Yes/No.
 - f) Fixed Oherhead Yes/No.
4. Do you get the following reports ?
 - a) Labour Utilisation Yes/No.
 - b) Labour Turnover Yes/No.
 - c) Idle Time Yes/No.
 - d) Over Time Yes/No.
 - e) Absentism Yes/No.
 - f) Scrap Report Yes/No.

- | | |
|--|---|
| g) Defective | Yes/No. |
| h) Cost of Production Report | Yes/No. |
| i) Monthly Collection Reports | Yes/No. |
| j) Monthly Debtors Position | Yes/No. |
| k) Monthly Creditors Position | Yes/No. |
| l) Monthly Stock Position | Yes/No. |
| 5 Whether Plant capacity is utilised fully ? | Yes/No. |
| 6 What is the loss % in production due to | |
| a) Strike | % |
| b) Breakdown | % |
| c) Power failure | % |
| d) Normal loss | % |
| 7 What was the number of strikes during the last year ? | No strikes. |
| 8 What was the number of accidents during the last year ? | No |
| 9 Do you get any inventory problem reports ? | Yes/No. |
| 10 Do you get sales operating statements ?
If yes, what is the period ? | 1. Monthly
2. Yearly |
| 11 How do you get the reports ? | 1. Orally
2. Written
3. Graphically
4. Tabulated |
| 12 Do you spend any amount for R & D Expenditure ? | Yes/No. |
| 13 Do you get the required information in time | Yes/No. |

ACCOUNTS AND COSTING DEPARTMENT

- | | |
|--|--|
| 1. Do you have financial controller ? | Yes/No. |
| 2 If yes, what is the period ? | 1. Director
2. General Manager
3. Accounts Officer |
| 2 Do you report to your top management ?
If yes, what is the period | Yes/No.
1. Daily
2. Weekly
3. Monthly |

3. What methods of raising working capital do you adopt ?
1. Share capital
 2. Public Deposit
 3. Loan from Banks from Institutions.
- 4 Do you get the following documents ?
- a) Purchase requisitions from Stores Yes/No.
 - b) Purchase order from Purchase Dept. Yes/No.
 - c) GRN from receiving Department Yes/No.
 - d) Inspection report from Inspection Dept. Yes/No.
 - e) Bills from suppliers Yes/No.
- 5 Do you prepare the following budgets ?
- a) Working capital Yes/No.
 - b) Fixed Capital Yes/No.
 - c) Variable Overheads Yes/No.
 - d) Fixed Overheads Yes/No.
 - e) Purchase Yes/No.
 - f) Sales Yes/No.
 - g) Any other budgets excluding above Yes/No.
- 6 Do you use control techniques ? Yes/No.
- If yes, what are those techniques ?
1. Cash flow
 2. Fund flow
 3. Ratio Analysis
- 7 Do you have any problems of overdues ? Yes/No.
- If yes, how overdues are analysed ?
1. Age wise
 2. Area wise.
- 8 How many days credit is given to customers ? Nil
- 9 Is there any procedure to collect credit sales Yes/No.
- 10 Do you prepare interiem financial accounts ? Yes/No.
- 11 Do you prepare reconcillisation statement for cost and financial accounts ? Yes/No.
- 12 Which method of costing is adopted ?
1. Job costing
 - 2 Process costing

- | | | |
|----|---|---|
| 13 | Which method is used for valuation of Stock | 1. FIFO
2. LIFO
3. Average
4. Weighted average |
| 14 | Is actual cost compared with standard cost ? | Yes/No. |
| 15 | Do you analyse the following variances ? | |
| | a) Material | Yes/No. |
| | b) Labour | Yes/No. |
| | c) Overheads | Yes/No. |
| | d) Sales | Yes/No. |
| | e) Profit | Yes/No. |
| 16 | Do you face the problems of price fixation ? | Yes/No. |
| 17 | Do you employ any cost reduction techniques ? | Yes/No. |

PURCHASE DEPARTMENT

- | | | |
|----|---|--|
| 1. | Are you incharge of two or more Department ? | Yes/No. |
| 2 | Do you get from Management material purchase budget ? | Yes/No. |
| 3 | If yes, What is the period ? | 1. Weekly
2. Daily
3. Monthly |
| 3 | What type of of purchase organisation is in use ? | 1. Centralised
2. Decentralised |
| 4 | What purchase procedure do you use ? | 1.As per production target
2.As per requirement of various depts.
3.As per contract. |
| 5 | At what quantity do you place the order ? | 1.As per EOQ
2.Approximately
3.As per requirement. |
| 6 | How many copies of a purchase order do you prepare ? | |
| 7 | Is there separate receiving department ? | Yes/No. |

8 Is there separate inspection department ? Yes/No.

LABOUR DEPARTMENT

- 1 Do you report about labour absentism ? Yes/No.
If yes, what is the period interval ?
1. Daily
 2. Weekly
 3. Monthly
- 2 Do you report about labour efficiency ? Yes/No.
- 3 Do you report about idle time ? Yes/No.
If yes, what is the period. ?
1. Daily
 2. Weekly
 3. Monthly.
- 4 Do you report about over time ? Yes/No.
If yes, what is the period ?
1. Daily
 2. Weekly
 3. Monthly.
- 5 Do you report about labour turnover ? Yes/No.
If yes, what is the period. ?
1. Monthly
 2. Six Monthly
 3. Yearly.
- 6 Do you report about an accident ? Yes/No.
If yes, what is the period ?
1. Daily
 2. weekly
 3. Monthly
- 7 What labour welfare schemes are in use ?
1. Quarters
 2. Canteen
 3. School facilities
 4. Hospital facilities
 5. Other fringe benefits

STORES DEPARTMENT

- 1 Is there a separate stores department ? Yes/No.
- 2 What type of stores department is in operation ?
1. Centralised
 2. Decentralised
 3. Imprest system

- | | | | |
|----|--|----|------------------------------------|
| 3. | Do you fix the stock levels ? | | Yes/No. |
| 4 | What type of the stock levels do you use ? | 1 | Maximum level |
| | | 2. | Minimum level |
| | | 3 | Ordering level |
| | | 4 | Danger level |
| | | 5 | Average stock level |
| 5 | Do you prepare material losses report ?
If yes, what is the period. ? | | Yes/No. |
| | | 1. | Daily |
| | | 2. | Weekly |
| | | 3. | Monthly. |
| 6 | What type of stock record is maintained ? | 1 | Bin Card |
| | | 2 | Stores ledger |
| | | 3. | Bill of material |
| | | 4 | Material abstract |
| | | 5 | Stock register |
| 7 | What type of documents do you receive ? | 1 | Purchase order |
| | | 2. | Materials requisition note |
| | | 3 | Purchase requisition note |
| 8 | What type of material control system do you use ? | 1. | Perpetual inventory control system |
| | | 2 | ABC analysis |
| | | 3 | Stock turnover ratio |
| 9 | Do you codify the materials ? | | Yes/No. |

PRODUCTION DEPARTMENT

- | | | | |
|---|-------------------------|----|-----------------|
| 1 | To whom do you report ? | 1. | General Manager |
| | | 2. | Supervisor |
| | | 3. | Melter. |

- 2 Do you get production targets from top management ? Yes/No.
If yes, what is the period. 1. Daily
2. Weekly
3. Fortnightly
4 Monthly
- 3 Do you give production report ? Yes/No.
If yes, what is the period interval ? 1. Daily
2. Weekly
3. Monthly
- 4 Do you have any material consumption budget ? Yes/No.
- 5 Do you make weighment of the consumable materials before consumption ? Yes/No.
- 6 Do you prepare material losses reports ? Yes/No.
If yes, what is the period interval ? 1 Daily
2. Weekly
3. Monthly
- 7 Do you prepare the following reports ?
- a) Scrap Yes/No.
b) Spoilage Yes/No.
c) Wastage Yes/No.
d) Defective Yes/ No.
- 8 What is the maximum plant capacity ? 2000 M.T.
per day.
- 9 Whether it is utilised fully or not ? Yes/No.
- 10 Do you report about idle plant capacity ? Yes/No.
- 11 Do you employ production cost control system ? Yes/No.

SALES DEPARTMENT

- 1 Do you get sale budget ? Yes/No.
If yes, what is the period ? 1. Daily
2. Weekly
3. Monthly
- 2 How do you prepare the sales Report ? 1. Productwise
2. Areawise
3 Zonewise
4 Salesmanwise
- 3 Do you prepare sales report on the following ?
- a) Cash Yes/No.
b) Credit Yes/ No.
c) If yes, what is the period, ? 1. Daily
2. Weekly
3. Monthly.

- 4 Do you prepare sales operating statement ? Yes/No.
- 5 How do you fix the prices ?
a) As per Norms given by the management
b) Bargaining
c) Supply and demand position
d) Cost plus contract
- 6 Do you get as many orders as you wish ? Yes/No.
If yes, what is the reason ?
1. Competition
2. High rates
3. Lack of sales promotion
- 7 Are there any sales promotion schemes Yes/No.