

CHAPTER NO. V

CONCLUSION AND SUGGESTION

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It will be observed from the detailed data presentation and analysis and comments on them, that the organisation has shown overall improvement in all aspects of its working during the year 1988-89 as compared to 1986-87 as well as 1985-86.

The researcher think that with tighter control over its expences the organisation will be able to improve its performance in future.

The researcher suggest that the organisation should prepare monthly cost sheet and prduction data for proper control over its costs and improvement in its woring wherever the monthly figure shows deterioration. The management must take immigate steps so that there is improvement in its working.

In order to attain control over materials, the factory should introduce the perpetual inventory system. It will help maintaining upto date stock records^{and} continuous stock taking.

As the wholes production and the duration the crushing season depends upon he availability of sugar came and in order to encourage thecultivators to grow better quality of sugarcane. The organisation should be try to control of various cost centres other than the cane price, which constitutes the major part of the total cost of production.

The stoppages due to technical and other faults should

also be reduced by better supervision so that the capacity utilisation is to be maximum and the cost of production is minimised.

Most important aspect of costing control is cost control and cost reduction organisation should be decided standards for production as well as cost and compare the actual with these standards and take proper action wherever variations are observed. Also organisation must continuously take steps for cost reduction and improvement in its production standards.
