

ANNEXTURE II

A study of Installation of Costing system in Letter Printing Press.

QUESTIONNAIRE

1. Name of the Press
2. Ownership Government/Cooperative/Private
3. Date of Establishment
4. Nature of the Press a) Letter b) Offset c) Litho
5. Size of the Press a) Large b) Medium c) Small
6. Motive of the press a) Business b) Service
7. Capital a) Owned Rs. b) Borrowed Rs.
c) Grant Rs.
8. Investment upto 1987 (fixed assets)
 - i) Building Rs.
 - ii) Machinery Rs.
 - iii) Furniture Rs.
 - iv) Motor Van/Delivery Van Rs.

Working Capital

 - i) Compose and Equipment Rs.
 - ii) Binding Rs.
 - iii) Store Material Rs.
 - iv) Other
9. Legislation :

a) Factory Act 1948 is applicable	Yes/No
b) Minimum Wages Act is applicable	Yes/No
c) Workmen's Compensation Act	Yes/No
d) Bonus Act	Yes/No
e) Provident Fund Act	Yes/No
f) Shop Act	Yes/No

10. General Administration

- a) Total working days in a year
- b) Working hours per working day
- c) Time keeping what method is used ?
- d) Time booking what method is used ?
- e) What is normal ideal time in a year
- f) How it is computed
- g) What is abnormal time in a year
- h) Whether abnormal loss of material Yes/No
and time is recorded
- i) If yes what are the reasons of abnormal idle time
 - i) Break-down of machinery
 - ii) Power failure
 - iii) Accident
 - iv) Shortage of paper
 - v) Strike
 - vi) Lockout
 - vii) Any other
- j) Method of wages payment Time Rate/Piece Rate
- k) Whether any other incentive are paid Yes/No
- l) If yes what are incentatives Bonus/Attendance Bonus
- m) Whether Bonus is paid Yes/No
- n) If YES what is the rate of Bonus
- o) Whether over time is paid Yes/No
- p) If YES what is the rate
- q) What facilities are provided to the workers
 - i) ii) iii) iv)

r) Consideration of working days

- i) Total working hours in calender year 1986-87
- ii) Weekly off
- iii) Casual leave
- iv) Previledge Leave
- v) Sick Leave
- vi) Public Holidays

11. Material Procurement

- a) Whether Purchase Manager is appointed Yes/No
- b) Whether material purchased on requisition Yes/No
- c) To whom authority is delegated
- d) What is the method of material procurement Bulk/Small
- e) Whether material procured direct from
 - i) Manufacturer
 - ii) Wholeseller
 - iii) Retailer
- f) What type of purchase organisation
 - i) Centralised
 - ii) Decentralised
- g) Whether material is purchased on job specification Yes/No
- h) Purchase requisition is prepared Yes/No
- i) Whether there is receiving and inspection department Yes/No
- j) How the payment is made to the supplier ? On Cash/Credit
- k) If on credit, how many days ?

- 1) Classification and codification of material is done Yes/No
- m) Whether store is centralised or decentralised Yes/No
- n) Whether stores record is kept Yes/No
- o) If YES what type of store record
- 1) Bind Card
 - ii) Stores Ledger
 - iii) Material Abstract
- p) Whether stock level is kept Yes/No
- q) If yes - Maximum level
Minimum level
Ordering level
Danger level
- r) How the purchasing is made
- 1) Economic Order Quantity Method
 - ii) Other Method
- s) Stores material issued on requisition slip Yes/No
- t) Whether pricing of material done Yes/No
- u) If YES which method is used
12. Actual quantity are tallied with store records Yes/No
13. Departmentwise area and electric points
- | | Department | Area Sq. Ft. | Electric Point Nos. |
|----|-----------------------|--------------|---------------------|
| 1. | Administration | | |
| 2. | Proof-reading | | |
| 3. | Compose | | |
| 4. | Printing | | |
| 5. | Binding | | |
| 6. | Material & Stores | | |
| 7. | Packing & Despatching | | |

14. Printing Machinery

Type of Machine	No.	Space Occupied	Horse Power
A) Tradle			
i) Hand feeded			
ii) Automatic			
B) Cylinder			
i) Hand feeded			
ii) Automatic			
C) Cutting			
D) Rulling			
E) Binding Machinery	No.	Space Occupied	Power/Manual
i) Stitching			
ii) Perforation			
iii) Punching			
iv) Embossing			
v) Pressing			
vi) Eyeletting			
vii) Sewing			
viii) Numbering			
ix) Other			

15. Method of Depreciation

16. Rate of Depreciation

%

- a) Building
- b) Machinery
- c) Furniture

17. Staff Emoluments

Department	No. of persons	Total emoluments in Rs. (except bonus)
a) Administrative		
b) Material (Store)		
c) Composing		
d) Proof reading		
e) Printing		
f) Binding		
g) Packing & Despatching		

18. Annual other expenditure

a) Rent	b) Rates & Taxes
c) Insurance	d) Salaries & Wages
e) Post & Telegrams	f) Telephones
g) Stationary	h) Electricity
i) Power and Heating	j) Travelling
k) Sales Expenses	l) Distribution expenses
m) Director's fees	n) Auditors' fees
o) Legal expenses	p) Repairs & Renewal

19. Whether tenders or quotations are filled Yes/No

20. If YES whether tenders or quotations are on Yes/No
Cost estimated.

21. How cost for various jobs are worked out to match
with revenue for ascertaining profit.

22. What are the methods of cost control techniques used, if Yes. Yes/No
1. Standard costing
 2. Budgetary Control
 3. Material Control
 4. Labour Control