

M. PHIL. DEGREE COURSE  
INSTITUTION : CSCIBER

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TOPIC : A STUDY OF "INFORMATION SYSTEM AND REPORTING TO  
MANAGEMENT IN THE KOLHAPUR STEEL LTD., KOLHAPUR".

Kindly answer the following questions and make a tick mark to correct answer.

TOP LEVEL

1. Do you get the monthly reconciliation report of costing & financial profit & 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 Overhead 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 ?

8. What was the number of accidents during the last year ?
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

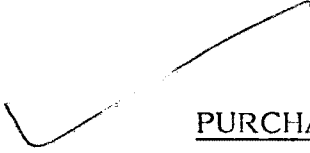
#### ACCOUNTS & COSTING DEPARTMENT

1. Do you have financial controller ? Yes/No  
If no, who controlles finance ?
  1. Director
  2. General Manager
  3. Accounts Officer
2. Do you report to your top Management ? Yes/No  
If yes, what is the period ?
  1. Daily
  2. Weekly
  3. Monthly
  - 4.
3. What methods of raising working capital do you adopt ?
  1. Share Capital
  2. Public Deposits
  3. Loan  
from Banks  
from Institutions
  - 4.
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) Purchases Yes/No
  - f) Sales Yes/No
  - g) Any other budgets(excluding above) Yes/No

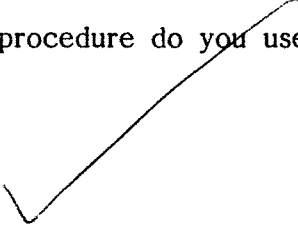
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|---|---|
| 6. Do you use control techniques ?<br>If yes, what are those techniques ?         | Yes/No<br>1. Cash flow<br>2. Fund flow<br>3. Ratio Analysis<br>4. |
| 7. Do you have any problems of overdues ?<br>If yes, how overdues are analysed ?  | Yes/No<br>1. Age wise<br>2. Area wise<br>3.                       |
| 8. How many days credit is given to Customers ?                                   |   |
| 9. Is there any procedure to collect credit sales ?                               | Yes/No  |
| 10. Do you prepare interiem financial accounts ?                                  | Yes/No  |
| 11. Do you prepare reconcilisation statement for<br>cost and financial accounts ? | Yes/No  |
| 12. Which method of costing is adopted ?  | 1. Job costing<br>2. Process costing<br>3.                        |
| 13. Which method is used for valuation of stock ?                                 | 1. FIFO<br>2. LIFO<br>3. Average<br>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  |

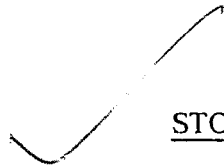
LABOUR DEPARTMENT

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



PURCHASE DEPARTMENT

1. Are you incharge of two or more Departments ? Yes/No
2. Do you get from Management material purchase budget ?  
If yes, what is the period ? Yes/No
  1. Weekly
  2. Daily
  3. Monthly
  - 4.
3. What type 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
  - 4.
5. At what quantity do you place the order ?
  1. As per EOQ
  2. Approximately
  3. As per requirements
  - 4.
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



## 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
  - 4.
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
  4. Input Output ratio
9. Do you codify the materials ? Yes/No

PRODUCTION DEPARTMENT

- |  |   |
|--|---|
| 1. To whom do you report ?   | 1. General Manager<br>2. Supervisor<br>3. Melter<br>4.                |
| 2. Do you get production targets from top Management ?<br>If yes, what is the period ?             | Yes/No<br>1. Daily<br>2. Weekly<br>3. Fortnightly<br>4. Monthly<br>5. |
| 3. Do you give production report ?<br>If yes, what is the period interval ?                        | Yes/No<br>1. Daily<br>2. Weekly<br>3. Monthly<br>4.                   |
| 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 ?<br>If yes, what is the period interval ?               | Yes/No<br>1. Daily<br>2. Weekly<br>3. Monthly<br>4.                   |
| 7. Do you prepare the following reports ?<br>a) Scrap<br>b) Spoilage<br>c) Wastage<br>d) Defective | Yes/No<br>Yes/No<br>Yes/No<br>Yes/No                                  |
| 8. What is the maximum plant capacity ?  |   |
| 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 ?  
If yes, what is the period ?  
Yes/No  
  1. Daily
  2. Weekly
  3. Monthly
  - 4.
  
2. How do you prepare the Sales Report ?  
  1. Product-wise
  2. Area-wise
  3. Zone-wise
  4. Salesman-wise
  
3. Do you prepare sales report on the following ?  
a) Cash  
b) Credit  
If yes, what is the period ?  
Yes/No  
Yes/No  
  1. Daily
  2. Weekly
  3. Monthly
  - 4.
  
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 & demand position  
d) Cost plus contract
  
6. Do you get as many orders as you wish ?  
If no, what is the reason ?  
Yes/No  
  1. Competition
  2. High rates
  3. Lack of sales promotion
  
7. Are there any Sales Promotion schemes ?  
Yes/No