

Appendices

QUESTIONNAIRE

Dear Sir / Madam

Subject:”Analytical study of accounting system and records followed by automobile industry in India with reference to Pune city.”

The above study is as a part of Ph.D work in Accountancy. It is carried out by me. I recognize that you are obviously a busy individual, so I will take only up to 15 minutes of your time. It is as under:

Part A : There are 10 questions about accounting system for recording transactions in automobile industry.

Part B : There are 15 questions about Indian accounting standards which used in automobile industry.

Your answers/filling blank spaces to this questionnaire will be as per following guidelines your answers, if agreeable should be as below:

Yes ()

No ()

Please fill the appropriate answer with “a “sign inside the “()” for each question. After filling this questionnaire please E-mail it to the electronic address given at the end of this questionnaire.

1) Your occupation:

Executive management team ()

Advisor ()

Expert ()

Auditor/inspector ()

Other (specify) ()

2) Your education/Qualification

- a) Graduation in
- b) Post graduation in
- c) Doctorate in
- d) Any other

Part A :

3) Does the accounting system maintain, at a minimum, a journal entries and a general ledger?

Yes () No ()

4) Does the accounting system have a chart of accounts?

Yes () No ()

5) Is the annual budget incorporated in to the accounting system?

Yes () No ()

6) Are transactions posted to the general journal on a daily basis?

Yes () No ()

7) Do the accounting system staffs produce monthly financial reports?

Yes () No ()

8) Are the financial reports comprehensive in reporting in revenue, expenditure, fund balances, assets and liabilities?

Yes () No ()

9) Is the basis of accounting identified by the accounting system?

Yes () No ()

10) Does the accounting system comply with Generally Accepted Accounting Principles for government units?

Yes ()

No ()

11) Do the accounting system officials uphold their responsibilities in ensuring and adequate accounting system is maintained?

Yes ()

No ()

12) Are subsidiary ledger maintain for accounts?

Yes ()

No ()

Part B :

13) Is going concern concept follow by this industry?

Yes ()

No ()

14) Is consistency in accounting policies followed by this industry?

Yes ()

No ()

15) Is physical verification of inventory taken at year end?

Yes ()

No ()

16) Is the inventory appropriate classified in financial statements?

Yes ()

No ()

17) Are contingent assets/liabilities disclosed in accounts by way of notes as to its amount, Nature and uncertainties which may affect the future outcome?

Yes ()

No ()

18) Depending upon the principal activity of the enterprise, is the classification of items in the cash flow appropriate made into operating, financing and investment activities?

Yes () No ()

19) Have the fixed assets revaluated?

Yes () No ()

20) Is revenue recognized on accrual basis?

Yes () No ()

21) In the case of capitalization of fixed assets whether purchase price including import duty and other non-refundable taxes or levies is included in cost?

Yes () No ()

22) Are current investments carried at a lower of cost and fair value on individual basis or category of investment?

Yes () No ()

23) Is the company required to prepare and presents interim financial report?

Yes () No ()

24) At the reporting date, balance sheet date, are all monetary assets/liabilities recorded at closing rate?

Yes () No ()

25) At the reporting date, balance sheet date, are all non-monetary assets/liabilities recorded at rates prevailing on transaction date?

Yes () No ()

26) Has the company during the year or after year end but before approval of account by the Board of directors issued bonus shares?

Yes () No ()

27) Has the company during the year or after year end but before approval of account by the Board of directors made share split?

Yes ()

No ()

Yours faithfully

Amir Hossein Jamali

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