

Appendix- 1
Research Questionnaire

The questionnaire are baseline to conduct a research work entitled “ Management Accounting practices in public enterprises in Nepal ”, in partial fulfillment for the degree of Master Of Business Studied (MBS). All alternatives are equality important. The reliability and validity of result depends on the response of the respondent.

Name of company:

Address of company:

Would you kindly answer the following questions? Please tick () marks it for choosing the alternative or alternatives.

Please put tick mark on the category your company belongs to:

- | | |
|-------------------|--------|
| a) Manufacturing | [] |
| b) Service | [] |
| c) Public Utility | [] |
| d) Trading | [] |
| e) Social Service | [] |
| f) Financial | [] |

Q.N.1. Would you kindly tick marks which of the following mentioned management accounting tools are practiced in your company for planning, controlling and decision making?

Management accounting tools:

1. Cost Segregation into Fixed and Variable []
2. Cost Volume Profit Analysis (BEP) []
3. Standard Costing []
4. Flexible budget and overhead cost control []
5. Budgeting annually []
6. Budgeting Long term []
7. Responsibility Accounting []
8. Ratio Analysis []
9. Cash Flow Analysis []
10. Capital Budgeting []

Q.N.2. If your enterprises have not practiced any of the above mention tools, what might be the reason?

1. Lack of experience []
2. High cost / quite expensive []
3. No information about the tools []
4. Other, please specify.....

Q.N.3. What technique does the company practice to segregation the mixed cost into variable and fixed?

1. High-low point method []
2. Regression Method []
3. Average method []

- 4. Analysis method []
- 5. Other, please specify.....

Q.N.4. What type of budget (on the basis of nature) does your company practice?

- 1. Operating Budget only []
- 2. Cash budget only []
- 3. Overall Master Budget []
- 4. Other, please specify.....

Q.N.5. On what basis, does your company prepare budget?

- 1. Based on past budget estimate []
- 2. Based on past actual expenses []
- 3. Zero based []
- 4. Activity based []
- 5. Other, please specify.....

Q.N.6. Who is responsible to prepare the budget in your company?

- 1. Committee []
- 2. Planning department []
- 3. Finance department []
- 4. Outside experts []
- 5. Other, please specify.....

Q.N.7. What type of budget (on the basis of period) does the company practice?

- 1. Short term budget (up to one year) []
- 2. Medium term (one to five years) []
- 3. Long term budget (five years and more) []

4. Other, please specify.....

Q.N.8. While making the long term investment decision or purchasing the fixed assets which of the following capital budgeting tools are practiced?

1. Pay Back Period (PBP) []
2. Average Rate Of Return (ARR) []
3. Net Present Value (NPV) []
4. Internal Rate of Return (IRR) []
5. Profitability Index (PI) []
6. Other, please specify.....

Q.N.9. Which technique does the company is practiced for pricing the products / services of your company?

1. Full cost based pricing (Absorption) []
2. Variable cost based pricing (Marginal) []
3. Going rate pricing (Market determined) []
4. Target return on investment pricing []
5. Activity based costing pricing []
6. Other, please specify.....

Q.N.10. Which transfer pricing technique is practiced in your company?

1. Market based pricing []
2. Cost based pricing []
3. Target return based pricing []
4. Negotiation []
5. Other, please specify.....

Q.N.11. Which method does the company is following for pricing the issued of inventory (stock) in your company?

1. Last in first out (LIFO) []
2. First in first out (FIFO) []
3. Simple average []
4. Weighted average []
5. Specific items []
6. Other, please specify.....

Q.N.12. Which of the following managerial accounting decision techniques are practicing in your company for such types of decision making process?

1. make or buy component []
2. Lease or purchase the fixed assets []
3. Drop or continuous the product / service line []
4. Sell now or further process []
5. Special offer decision []
6. Other, please specify.....

Q.N.13. How does the company measures and controls the overall performance at the end of the accounting period?

1. Profit and loss made by the company []
2. Budgetary measure and control []
3. Standard costing technique []
4. Flexible budgeting []
5. Ratio analysis []
6. Other, please specify.....

Q.N.14. Which technique does the company is practicing to forecast / estimate the costs and revenues of the company for the future periods?

1. Zero based analysis []
2. Past trend analysis []
3. Engineering analysis []
4. Market survey []
5. Judgment analysis []
6. Other, please specify.....

Q.N.15. What is the main factor, that effects to the major accounting related decision- making process in this company?

1. Management accounting techniques []
2. Government policy of the company []
3. Objective of the company []
4. Interest of the management []
5. Other, please specify.....

Q.N.16. What might be the major difficulties for the application of managerial accounting tools and techniques in your company?

1. Lack of information and cognizance []
2. Size and nature of business []
3. High cost/ quite expensive []
4. Long procedure []
5. Traditional approaches of concerned authorities []
6. Other, please specify.....

Date:-.....

Seal of the Company

Signature: _____

Designation of respondent:-

Name (Not Compulsory):-

Apendix-2

Tabulation of the Results of Questionnaire.

Q.N.1 Would you kindly tick marks which of the following mentioned management accounting tools are practiced in your company for planning, controlling and decision making?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector							
		N R T L	D D C	N D L	H P C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N A C	CA A N	T o t a l	G S	J E M C L	C C t a l	T o t a l	N T C	N W S C	T o t a l	A D B	R B B	K S K	R B S	T o t a l		
1	Cost Segregation	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	2
2	Cost Volume Profit Analysis		-	-		2	-	-	-	-	-	-	-	-	-	1	-	-	-	1	-	-	1	-	-	-	-	-	1	
3	Standard Costing		-	-		2	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Flexible budget and overhead cost control	-	-	-	-	-	-	-	-		1	-	-	-	-	-	-	-		1	-	-	-	-	-	-	-	-	1	
5	Budgeting annually					4					4					4				3			2						4	
6	Budgeting Long term	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	
7	Responsibility Accounting			-		3	-	-			2	-	-	-	-	1			-	2	-	-	-			-			3	
8	Ratio Analysis	-		-		2	-		-	-	1	-	-	-	-	-	-	-		1		-	1			-			3	
9	Cash Flow			-		3			-		3			-	-	2			-	2			2			-			3	

1	High-low point method	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Regression Method	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Average method	-				3	-			3	-	-	-	-	-	-	-	-	-	-	-	1			-		3	
4	Analysis Method	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
	Total					3				3					1					3		1					4	

Q.N.4. What type of budget (on the basis of nature) does your company practice?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector					
		N	D	N	H	T	N	N	N	S	T	I	N	N	CA	T	G	J	C	T	N	N	T	A	R	K	R	T
	Types of Budget	R	D	D	P	o	T	O	F	T	o	S	C	A	A	o	S	E	C	o	T	W	o	D	B	S	B	o
		T	C	L	P	t	L	C	C	C	t	M	C	C	N	t		M		t	C	S	t	B	B	K	S	t
		L			C	a				L	a	L	L		a		L		l		C	a					a	
					L	l				l				l				l			l					l		
1	Operating Budget only	-				3	-	-	-	-	-			-	3	-			2			2	-	-		-	1	
2	Cash budget only	-	-	-	-	-	-	-		-	1	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	
3	Overall Master Budget	-	-	-		1			-	3	-	-	-		1	-	-	-	-	-	-	-			-		3	
	Total					4				4					4				3		2					4		

Q.N.5. On what basis, does your company prepare budget?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector					
		N	D	N	H	T	N	N	N	S	T	I	N	N	CA	T	G	J	C	T	N	N	T	A	R	K	R	T
	Base of	R	D	D	P	o	T	O	F	T	o	S	C	A	A	o	S	E	C	o	T	W	o	D	B	S	B	o
		T	C	L	P	t	L	C	C	C	t	M	C	C	N	t		M		t	C	S	t	B	B	K	S	t

	Business	L			C	a				L	a	L	L		a		C	a		C	a				a
					L	l				l	l				l		L	l		l	l				l
1	Based on past budget estimate		-			3		-	-		2		-	-		2					3				2
2	Based on past actual expenses	-		-		2	-				3		-			3	-	-	-	-					2
3	Zero based	-		-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3
4	Activity based	-	-	-		1	-	-	-		1		-	-		2	-	-	-	-		-	1	-	1
	Total					7					6					7								3	5
																									1
																									0

Q.N.6. Who is responsible to prepare the budget in your company?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector					
		N	D	N	H	T	N	N	N	S	T	I	N	N	CA	T	G	J	C	T	N	N	T	A	R	K	R	T
	Responsible for The budget preparation	R	D	D	P	o	T	O	F	T	o	S	C	A	A	o	S	E	C	o	T	W	o	D	B	S	B	o
		T	C	L	P	t	L	C	C	C	t	M	C	C	N	t		M		t	C	S	t	B	B	K	S	t
		L			C	a			L	l	a	L	L		l		L		l		C	a	l					a
1	Committee	-	-			2	-				3	-			-	2		-	-	1	-	-	-	-	-	-	-	-
2	Planning department		-			3		-	-		2		-			2	-	-		1			2		-	-		2
3	Finance department	-		-		2		-	-	-	1	-	-	-		1				3			2	-				3
4	Outside experts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total					7					6					5				5			4					5

Q.N.7. What type of budget (on the basis of period) does the company practice?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector							
		N R T L	D D C	N D L	H P C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N A C	CA A N	T o t a l	G S	J E M C L	C C	T o t a l	N T C	N W S C	T o t a l	A D B	R B	K K	R S	T o t a l		
1	Short term budget (up to one year)					4					4					4					3				2					4
2	Medium term (one to five years)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-		-	-	-	1					1
3	Long term budget (five years and more)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	1					1
	Total					4					4					5					3				4					6

Q.N.8. While making the long term investment decision or purchasing the fixed assets which of the following capital budgeting tools are practiced?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector							
		N R T L	D D C	N D L	H P C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N A C	CA A N	T o t a l	G S	J E M C L	C C	T o t a l	N T C	N W S C	T o t a l	A D B	R B	K K	R S	T o t a l		
1	Pay Back Period	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	-	2				1					3
2	Average Rate of Return		-	-	-	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1				1					2

3	Net Present Value	-	-	-	2	-	-	-	-	1	-	-	-	1	-	-	-	1	-	-	1	-	-	2
4	Internal Rate of Return	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	1	-	-	2
5	Profitability Index	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	2
	Total				3					3				3				5			5			1
																								1

Q.N.9. Which technique does the company is practiced for pricing the products / services of your company?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector										
		N R T L	D D C	N D L	H P C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C L	N C L	C A N	C A N	T o t a l	G S	J E M C L	C C L	T o t a l	N T C	N W S C	T o t a l	A D B	R B B	K S K	R B S	T o t a l				
1	Full cost based pricing (Absorption)		-	-	-	1	-			-	2		-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Variable cost base		-		-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Going rate pricing (Market determined)	-		-		2	-	-		-	1	-	-	-	-	-					1						-	1	-		-	-	1
4	Target return on investment pricing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						-	1	-		-	-	1
5	Activity based costing pricing	-	-	-	-	-	-			-	1		-	-	-	1	-				2						-	1	-	-	-	-	
	Total					5					4					2					3						3					2	

Q.N.10. Which transfer pricing technique is practiced in your company?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector							
		N	D	N	H	T	N	N	N	S	T	I	N	N	CA	T	G	J	C	T	N	N	T	A	R	K	R	T		
Transfer Pricing Techniques		R	D	D	P	o	T	O	F	T	o	S	C	A	A	o	S	E	C	o	T	W	o	D	B	S	B	o		
		T	C	L	P	t	L	C	C	C	t	M	C	C	N	t		M		t	C	S	t	B	B	K	S	t		
		L			C	a				L	a	L	L		a		L		l		C	a		C	a					l
1	Market based pricing	-	-	-	-	-	-	-			2	-	-		-	1	-	-	-	-	-	-	-	-	-	-	-	-		
2	Cost based pricing	-				3		-			3		-	-	-	1	-		-	1	-		1	-		-	-	1		
3	Target return based pricing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Negotiation	-	-	-	-	-	-	-	-	-	-	-			-	2	-	-	-	-	-	-	-	-	-	-	-	-		
	Total					3					5					4				1			1					1		

Q.N.11. Which method does the company is following for pricing the issued of inventory (stock) in your company?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector							
		N	D	N	H	T	N	N	N	S	T	I	N	N	CA	T	G	J	C	T	N	N	T	A	R	K	R	T		
Inventory Valuation Techniques		R	D	D	P	o	T	O	F	T	o	S	C	A	A	o	S	E	C	o	T	W	o	D	B	S	B	o		
		T	C	L	P	t	L	C	C	C	t	M	C	C	N	t		M		t	C	S	t	B	B	K	S	t		
		L			C	a				L	a	L	L		a		L		l		C	a		C	a					l
1	Last in first out	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
2	First in first out	-				3					4	-			-	2	-			2			2			-		3		
3	Simple average	-	-	-		1	-	-	-		1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
4	Weighted average	-	-	-	-	-	-	-	-		1	-	-	-	-	-	-		-	1	-	-	-	-	-	-	-	-		
5	Specific items	-	-	-	-	-	-	-	-	-	-	-	-		-	1	-		-	1	-	-	-	-	-	-	-	-		
	Total					4					6					3				4			2					3		

Q.N.12. Which of the following managerial accounting decision techniques are practicing in your company for such types of decision making process?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector								
		N R T L	D D C L	N D L P C L	H P t C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N A C	CA A N	T o t a l	G S	J E M C L	C C t a l	T o t a l	N T C	N W S C	T o t a l	A D B	R B B	K S K	R B S	T o t a l			
1	Make or Buy Component	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
2	Lease or Purchase the Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-	-	-	1
3	Drop or Continuous the Product Line	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
4	Sell Now or Further Process	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Special Offer Decision	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1
	Total					2					4					-				2			2						3		

Q.N.13 How does the company measures and controls the overall performance at the end of the accounting period?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector								
		N R T L	D D C L	N D L P C L	H P t C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N A C	CA A N	T o t a l	G S	J E M C L	C C t a l	T o t a l	N T C	N W S C	T o t a l	A D B	R B B	K S K	R B S	T o t a l			
	Mechanism																														

					L	1					1				1		L		1			1				1	
1	Profit and loss made by the company					4					4				-	3				3			2			-	3
2	Budgetary measure and control	-		-		2	-		-	-	1	-		-	-	1	-	-	-	-		-	1			-	3
3	Standard costing technique	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	--	-	-	-	-	-	-	-
4	Flexible budgeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
5	Ratio analysis	-	-	-	-	-	-		-	-	1	-	-	-	-	-	-	-	-	-		-	1	-		-	1
	Total					6					6					4				3		4				8	

Q.N.14 Which technique does the company is practicing to forecast / estimate the costs and revenues of the company for the future periods?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector					
		N R T L	D D C L	N D L L	H P C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N C C	CA A N	T o t a l	G S	J E M C L	C C t a l	T o t a l	N T C	N W S C	T o t a l	A D B K	R B K	R S K	T o t a l	
1	Zero based analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
2	Past trend analysis					4					4				-	3	-			2			2					4
3	Engineering analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-		-	1			-	-	-	1
4	Market survey	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-			-	-	2
5	Judgment analysis	-	-	-	-	-	-		-	2	-	-	-	-	1		-	-	1		-	1			-	-	-	1
	Total					4				6					6					3		4					9	

Q.N.15 What is the main factor, that effects to the major accounting related decision- making process in this company?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector					
		N R T L	D D C	N D L	H P C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N A C	CA A N	T o t a l	G S	J E M C L	C C t a l	T o t a l	N T C	N W S C	T o t a l	A D B	R B B	K K	R S	T o t a l
1	MA Techniques		-	-	-	1		-		-	2		-	-	-	-		-	2			2		-	-	-	-	1
2	GVT Policy of the Company			-	-	2			-	3			-	-	-	2			2			1		-	-	-	-	-
3	Objective of the company	-				3	-	-	-	1				-	2			-	2			1		-	-	-	-	-
4	Interest of the Mgmt	-	-	-		1	-	-	-	-			-	-	1				-			1						3
	Total					7				6					5				6			5					4	

Q.N.16 What might be the major difficulties for the application of managerial accounting tools and techniques in your company?

S N	Business Sector	Industrial Sector					Trading Sector					Service Sector					Social Service Sector			Public Utility Sector			Financial Sector							
		N R T L	D D C	N D L	H P C L	T o t a l	N T L	N O C	N F C	S T C L	T o t a l	I S M L	N C C L	N A C	CA A N	T o t a l	G S	J E M C L	C C t a l	T o t a l	N T C	N W S C	T o t a l	A D B	R B B	K K	R S	T o t a l		
1	Lack of information and cognizance			-		3		-	-	-	1			-	-	-	1			-	1			-	-			-	-	2
2	Size and nature of business	-	-	-		1		-	-	-	-			-	-	1			1			-		-	-	-			-	2
3	High cost/ quite		-	-	-	1		-	-	-	-			-	-	-			-		-		-	-	-	-			-	

