



Questionnaire on Managerial Accounting System of a Legal Entity / Group of Legal Entities

Dear customer,
Where explanations or comments on some questions are necessary, those can be provided separately.
If you have any questions, please contact your credit manager or private banker.

Customer information

Customer

_____ name of legal entity

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customer code

General questions on managerial financial accounting

1. Managerial financial accounting is maintained in the company, and financial statements (balance sheet and profit and loss statement) are compiled on the basis of the same

Yes

No

_____ specify in what other way profitability of your company's business is analyzed

2. All related companies involved in business (i.e. companies engaged in mutual payments) are consolidated in managerial reports. Managerial reports present financial status of the whole business (regardless the number and legal status of involved companies)

Yes

No, since

mutual payments between related companies are performed applying arm's length principle (market prices, standard terms and conditions of payments) and the transaction amount does not exceed 5% of the analyzed company's turnover (in case of sales to related companies) or 5% of the analyzed company's cost value (in case of purchases from related companies).

_____ specify other reasons

3. The company can submit consolidated managerial reports (balance sheet and profit and loss statement) and breakdown of major balance items over the last reporting quarter and last 2 years

Yes

No

_____ specify the periods over which the reports can be submitted

Date

<input type="text"/>					
day	month	year			

_____ signature of customer / customer's representative, full name, seal

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4. Managerial accounting is maintained on a permanent basis (i.e. managerial financial reports can be compiled as at any date)

Yes

No

_____ specify the sources of information and clarify the principle of compiling managerial financial reports

5. The program used for maintaining managerial financial accounting

1C

Excel

Other

_____ state the program and specify which items of balance sheet and profit and loss statement are accounted in the same

6. The applied managerial financial accounting allows obtaining trial balance on major accounts

Yes

No

7. The applied managerial financial accounting allows obtaining detailed breakdown of all items of balance sheet and profit and loss statement

Yes, on all items

Yes, partially

_____ specify the sources of information and clarify the principle of compiling managerial financial reports

No, on none of items

Questions on major items of managerial financial reports

8. Fixed assets are accounted at their acquisition cost, including amortization

Yes

No

_____ specify the value at which fixed assets are included in balance

9. The used accounting program allows obtaining breakdown of all fixed assets included in the balance, stating their acquisition cost, accumulated amortization, accrued amortization over the period in question, and residual value

Yes

No

_____ specify how book value of fixed assets can be broken down otherwise

10. Stock is included in balance at cost

Yes

No

_____ specify the value at which stock is included in balance

Date

day	month	year					

_____ signature of customer / customer's representative, full name, seal

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11. The used accounting program allows drawing up a report on turnover of goods, stating the opening balance on each item (number of pieces and amount), debit turnover, credit turnover and closing balance
- Yes
- No _____
specify in what other way information on turnover period of each item can be obtained
12. The company has developed a procedure for controlling liquidity of trading stock (i.e. turnover (liquidity) of goods is controlled, procedures for procurement planning are established)
- Yes
- No _____
specify in what other way information on turnover period of each item can be obtained
13. The used accounting program allows drawing up a report on accounts receivable turnover, stating the accounts receivable opening balance under each customer, debit turnover, credit turnover and accounts receivable closing balance
- Yes
- No _____
specify in what other way information on terms of accounts receivable can be obtained
14. The company has developed a procedure for controlling accounts receivable (i.e. conditions of payment are established, credit limits are set, customer control is ensured, etc.)
- Yes
- No _____
specify in what way the company controls accounts receivable
15. The used accounting program allows drawing up a report on the company's turnover of accounts due to suppliers, stating the opening balance of accounts due to each supplier, debit turnover, credit turnover and closing balance
- Yes
- No _____
specify in what other way information on terms of the company's accounts due to suppliers can be obtained
16. The used accounting program allows obtaining a breakdown of turnover and cost value on product groups
- Yes
- No _____
specify what other similar internal reports the company has for analyzing structure and profitability of sold goods
17. The used accounting program allows obtaining a breakdown of the company's expenses on types of expenses
- Yes
- No _____
specify in what way changes in expense structure are analyzed in the company

Representation

Date

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day month year signature of customer / customer's representative, full name, seal

Place of signing _____

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city and/or country test-key