

## Appendix II

### Questionnaire

#### **Corporate Environmental Accounting and Reporting Practices: A study on Selected Industries of Assam**

[This questionnaire is intended to gather information about the practices followed by the industries towards environmental protection. Please provide information, as required, on the below space & write Yes or No where applicable.]

1. Name of the Company: \_\_\_\_\_
2. Type of the industry to which the company belongs: \_\_\_\_\_
3. Location of the Plant in Assam (with Address): \_\_\_\_\_  
\_\_\_\_\_
4. Corresponding Address (with telephone/ mobile no.& email id): \_\_\_\_\_  
\_\_\_\_\_
5. What are the products manufactured by the company: \_\_\_\_\_
6. (a) What are the types of wastes your company releases? \_\_\_\_\_  
(b) Do you dispose such wastes? If yes, then how? \_\_\_\_\_  
\_\_\_\_\_
7. Do you recycle scrap, waste, etc.? Yes/ No
8. Which of the waste products pollutes most? \_\_\_\_\_
9. Have you develop Clean Development Mechanism (CDM) in your company to treat the remnants of the principal raw materials used in production? If yes, then How?  
\_\_\_\_\_  
\_\_\_\_\_
10. Do you implement Waste Management Plan (WMP)? If yes, Please attach the WMP or provide details.  
\_\_\_\_\_  
\_\_\_\_\_
11. (a) Does your company submit Environmental Statement to the State Pollution Control Board (SPCB) regularly?  
Yes/ No

(b) Have you ever been penalised/ fined by the PCB for violation of code of conduct during:

	2007-2008
Yes/No	2008-2009
Yes/ No	
	2009-2010
Yes/ No	
	2010-2011
Yes/ No	
	2011-2012
	Yes/ No

12. Have you been complying with the Environmental Laws / Regulation in your Company? Yes/No
13. Have you been complying with Section 217(1) (e) of the Companies Act, 1956? Yes/ No
14. (a) Have you received any complaints from local community regarding damages caused to the environment due to operations of your business? Yes/ No
- (b) If yes, what preventive measures have you taken?
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15. Does your company adopt any environmental policy? If yes, mention the policy statement \_\_\_\_\_
16. (a) Does your company implement Environmental Management System (EMS) in terms of ISO 14001? Yes/ No
- (b) If yes, when did you implement it? \_\_\_\_\_
- (c) If yes, did you receive ISO 14001 Certificate from International Organization for Standardization (ISO)? Yes/No
- (b) If no, is it under consideration for implementation? Yes/ No
17. (a) Do you have an Environmental Manager for effective management of environmental issues? Yes/No
- (b) If no, do you feel its desirability for better environmental management? Yes/No
18. Have you created a better working environment (health and safety aspects) to motivate employees to contribute actively to EMS? Yes/No

19. Have you spent money to adopt 'green- technology'? If yes, give details:

Year	Name of the technology	Total amount spent (Rs.)	Justification
2007-08			
2008-09			
2009-10			
2010-11			
2011-12			

20. Do your accounting policies mention anything about measurement and reporting of environment related costs, benefits etc?  
Yes/ No

21. In which part of the annual report your company disclose Environmental related information ?

\_\_\_\_\_

22. Do you treat separately environment- related revenue and capital expenditure?  
Yes/ No

23. Do you show separately provisions or contingent liabilities for managing environmental risks? Yes/ No

24. How do you make capitalization of environmental expenditure and its amortization?

\_\_\_\_\_  
\_\_\_\_\_

25. How do you measure and disclose environment - related liabilities?

\_\_\_\_\_  
\_\_\_\_\_

26. (a) Do you take preventive financial measures, such as making Environmental risk reserves? Yes/ No

(b) If yes, how much reserve was made during Rs. lakh

2007-2008: (\_\_\_\_ % of Net Profit)

2008-2009: (\_\_\_\_ % of Net Profit)

2009-2010: (\_\_\_\_ % of Net Profit)

2010-2011: (\_\_\_\_\_ % of Net Profit)

2011-2012: (\_\_\_\_\_ % of Net Profit)

27. What was the amount of capital expenditure, if any, for environmental management during the last five years? Rs. Lakh

2007- 2008

2008-2009

2009-2010

2010-2011

2011-2012

28. If yes, did the above investment result in any betterment in EMS?

29. (a) Is there any system of environmental audit? Yes/ No

(b) If yes, how do you disclose such report?

i) as part of statutory audit report Yes/ No

ii) as a separate audit report Yes/ No

30. (a) Do you suggest the formulation of accounting and auditing standards by the relevant authorities? Yes/ No

(b) If yes, who are the below relevant authorities to perform the job?

- ICAI
- Government
- Central Pollution Control Board
- Others (specify):

Dated:

Signature : \_\_\_\_\_

Name : \_\_\_\_\_

Designation : \_\_\_\_\_

Company : \_\_\_\_\_