


**VII SEMESTER B.TECH. (PRINT AND MEDIA TECHNOLOGY)**
**END SEMESTER EXAMINATIONS, NOV/DEC 2016**
**SUBJECT: MEDIA ACCOUNTING AND MANAGEMENT [PME 431]**
**REVISED CREDIT SYSTEM  
(06/12/2016)**

Time: 3 Hours

MAX. MARKS: 50

**Instructions to Candidates:**

- ❖ Answer **ANY FIVE FULL** questions.
- ❖ Missing data may be suitable assumed.

**1A.** Journalize the following transactions and prepare a ledger account for cash:

Date	Transaction details	Amount
2014 Jan 01	Commenced business with cash	6,000
Jan 03	Deposited or paid to Bank	2,000
Jan 05	Purchased goods for cash	1,000
Jan 07	Sold goods for cash	500
Jan 09	Paid rent	200
Jan 11	Paid salaries	150

**1B.** Why apportionment is done? For a printing and media industry give suitable base for the following expenses:

Power, Canteen expenses, Rent, Maintenance, Salary, Depreciation of Machine, Lighting, Heating

**1C.** "Training can save greater cost for Organization" – Justify this statement

**[ 05 + 03 + 02 ]**
**2A.** Explain the functions of Human Resource Management in Media industry

**2B.** A ream of paper in 61 x 88 cm weighs 21.5kg. Find out the weight of the same paper in quad crown size.

**2C.** Calculate the cost of job and calculate the price to give profit of 20% on selling price. Following direct costs were incurred on Job no. 705:

- Materials – Rs. 4020
- Wages:
  - Dept. Pre-press (A) – 60 hrs @ Rs. 3/hr
  - Dept. Press (B) – 40 hrs @ Rs. 2/hr
  - Dept. Post Press (C) – 20 hrs @ Rs. 5/hr
- Overhead expenses were estimated as follows:
  - Dept. Pre-press (A) – Rs. 5000 for 5,000 labor hrs
  - Dept. Press (B) – Rs. 3000 for 1,500 labor hours
  - Dept. Post Press (C) – Rs. 2000 for 500 labor hours
- Fixed OH
  - Estimation at Rs. 20,000 for 10,000 normal working hrs

**[ 03 + 02 + 05 ]**

**3A.** The following Incomplete Balance Sheet of a certain company is furnished together with certain additional information. Complete the Balance Sheet using ratio analysis:

Liabilities	Amount	Asset	Amount
Share capital	2,00,000	Plant & Machinery	
General Reserves	1,00,000	Inventories	
Long term loan		Sundry Debtors	
Sundry Creditors	1,00,000	Cash & Bank Balance	

Additional Information :

- (i) Ratio of Long Term to Net Worth 1:2
  - (ii) Total Assets Turn-Over 2 times
  - (iii) Avg Collection Period 36 days
  - (iv) Inventory Turn Over 10 times
  - (v) Gross Profit Margin 10 % on cost of goods sold
  - (vi) Acid-Test Ratio 1:1
  - (vii) Credit Sales 50 %
- (Assume 360days a year )

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**3B.** Estimate the quantity of stitching wire required for making 1,50,000 answer books in A4 size. There are two wire staples in each answer book and each stitch requires 30 mm wire of 22 gauge (285 meters length per coil).

**3C.** Briefly explain the different sources of finance for media production

**[ 05 + 02 + 03 ]**

**4A.** Give the format of Trading account and Profit and loss account, pertaining to Printing and Media Industry

**4B.** Estimate the quantity of ink required in kilograms for 30,000 copies of a sheet of label. 20 labels to view per sheet with each label having a print area 179 x 194 mm printed on one side of a high gloss coated paper. The process of printing is photo-offset and the label are printed in 4 color halftone picture.

**4C.** Briefly explain democratic type of leadership

**[ 05 + 03 + 02 ]**

**5A.** Following information pertains to a Digital studio involved in media production.

Production cost rate per audio - Rs. 5,410

Production cost rate per video - Rs. 55,899

Setting the text for printing: Rs. 1,17,859

Print material cost: Rs. 2,02,114

Number of audio program – 5

Number of video program – 4

Interest rate – 7.5%

Period 5 years

Compute the total fixed cost and annual fixed cost

**5B.** A full sheet job is to be printed in 4 color on each side of paper by offset process. Total impression required in the job are 1,00,000. Calculate the wastage allowance

**5C.** Briefly explain the different component of media production cost

**[ 05 + 03 + 02 ]**

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**6A.** From the following ledger balance prepare a trial balance as on 31/3/2014

Heads of A/C	Amount (Rs.)	Heads of A/C	Amount (Rs.)
Capital	25000	A/Cs receivables	30000
Salaries	6000	A/Cs Payable	21000
Purchases	26000	Furniture	3000
Sales	47000	Machinery	10000
Trade Expenses	1000	Insurance	400
Wages	9000	Bills received	2000
Freight inwards	400	Bills Payable	6800
Office Expenses	500	Opening inventory	7000
Discount received	200	Cash in hand	500
Commission paid	600	Cash at Bank	3600

**6B.** With an example related to printing industry, give the components of total cost

**6C.** Why market research is carried out? What are the different ways of doing market research? explain

**[ 05 + 02 + 03 ]**