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VII SEMESTER B.TECH. (PRINT AND MEDIA TECHNOLOGY) END SEMESTER EXAMINATIONS, NOVEMBER 2019 SUBJECT: MEDIA ACCOUNTING AND MANAGEMENT [PMT 4011] REVISED CREDIT SYSTEM (28/11/2019)

Time: 3 Hours MAX. MARKS: 50

Instructions to Candidates:

- ❖ Answer **ALL** the questions.
- Missing data may be suitably assumed.
- **1A.** What is the role of sales and marketing department in media industry?
- **1B.** Give the sketch of accounting mechanics.
- **1C.** Complete Balance Sheet & Sales data from the following information:

Debt Equity ratio = 0.6 Average Collection Period = 40days

Acid test ratio = 1.2 Gross Profit = 20%

Total Assets T.O ratio = 1.5 Inventory T.O Ratio = 5

Balance Sheet Dec 31st, 2018

Liabilities	Rs.	Assets	Rs.
Share Capital	50,000	Plant & Equipment	
Retained Earnings	60,000	Inventory	
Current Liabilities		Cash	
		Sundry debtors	
Total		-	

[03 + 02 + 05]

- **2A.** Calculate the working size of paper required for printing of an 8 page brochure size 210 x 297 mm trimmed to bleed on a single color offset machine
- **2B.** Explain different types of costing techniques.

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2C. Prepare an income statement from the following information for the period ended 31st March 2017.

Particulars	(Rs. in Lakhs)
Net sales	904
Stocks	366
Wages & salaries	188
Other manufacturing expenses	160
Administrative expenses	41
Selling & distribution expenses	30
Depreciation	25
Other income	49
Interest	33
Tax	51
Dividends	20

[02 + 03 + 05]

- **3A.** List the important considerations, when preparing the employment policy.
- **3B.** Calculate the quantity of black ink required for 25,000 copies of a 16 page booklet of A5 size each page with a print area of 200 cm². There are 10 pages printed in black ink with halftone and 6 pages in type matter in black. The booklet is printed by offset process on a coated art paper.
- 3C. Following direct costs were incurred on Job no. 678 of Royal Print

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 Calculate the cost of job and calculate the price to give profit of 25% on selling price.

[02 + 03 + 05]

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- **4A.** Calculate the weight of paste required in kilograms for the pasting of endpaper of 5000 books of A5 size to the inside of the hard covers.
- **4B.** Briefly explain the different pre-production cost in electronic media industry.

4C. Journalize the following transactions and prepare ledger account for cash.

Date	Transaction details	Amount in Rs
2017 Jan 01	Amount introduced to business	6000
Jan 03	Deposited to Bank	2000
Jan 05	Purchased Scanner	1000
Jan 07	Sold goods	500
Jan 09	Paid tax	200
Jan 11	Paid commission	150
Jan 13	Received rent	75
Jan 15	Withdrawals	150

[02 + 03 + 05]

- **5A.** Give the format of Trading and Profit and Loss account.
- **5B.** What are the different methods of market research? Briefly explain.
- **5C.** Following information pertains to a Digital studio involved in media production.

Production cost rate per audio - Rs.5,410.00

Production cost rate per video - Rs.55,899.00

Type setting and designing: Rs. 1,50,000.00

Print material cost: Rs. 2,50,000.00

Number of audio program - 5

Number of video program – 5

Interest rate – 6 %

Period 4 years

Compute the total fixed cost and annual fixed cost

[02 + 03 + 05]

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