



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.

- 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]

