



VII SEMESTER B.TECH. (PRINT AND MEDIA TECHNOLOGY)
END SEMESTER MAKE-UP EXAMINATIONS, JANUARY 2020
SUBJECT: MEDIA ACCOUNTING AND MANAGEMENT [PMT 4011]
REVISED CREDIT SYSTEM
(02/01/2020)

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 promotion department in media industry?
 1B. Give the sketch of accounting cycle.
 1C. Following data is given for a company

<i>Current Ratio</i>	= 1.5
<i>Inventories</i>	= Rs. 70,000
<i>Current Liabilities</i>	= Rs. 1,00,000
<i>Total Liabilities</i>	= Rs. 12,00,000
<i>Debt-Equity Ratio</i>	= 1.3

Calculate the following:

- a. Current Assets b. Total Assets c. Acid-Test Ratio d. Debt-Assets Ratio

[03 + 02 + 05]

- 2A. A full sheet job is to be printed in 4 color on each side of paper by offset process. Total impressions required in the job are 1,00,000. Calculate the wastage allowance.
 2B. Explain the role of cost in accounting.
 2C. Compute Prime cost, Work cost, Cost of Production, Total cost and profit under absorption or full costing using the following information from the a/c of M/s ABC Ltd

	Rs.
<i>DMC</i>	10,000
<i>DW</i>	6,000
<i>DE</i>	200
Factory OH	
<i>Variable</i>	2,500
<i>Fixed</i>	500
Administration OH	
<i>Variable</i>	200
<i>Fixed</i>	800
Selling and Dist. OH	
<i>Variable</i>	1200
<i>Fixed</i>	600
<i>Sales</i>	25,000

[02 + 03 + 05]

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- 3A.** Which are the important selection criteria in the Interview process?
- 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.** Give the format of Trading account and Profit and Loss account, with suitable elements.

[02 + 03 + 05]

- 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 sources of financing for Media Industry / Media projects.
- 4C.** Journalize the following transactions and prepare ledger account for cash.

Date	Transaction details	Amount in Rs
Jan 01 2018	Amount introduced to business	6000
Jan 03	Paid to Bank	2000
Jan 05	Purchased Camera	1000
Jan 07	Sold books	500
Jan 09	Paid rent	200
Jan 11	Paid refreshments	150
Jan 13	Received commission	75
Jan 15	Withdraw for personal use	150

[02 + 03 + 05]

- 5A.** Give the format of Balance sheet.
- 5B.** Why job training is required? 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. 1,00,000.00

Print material cost: Rs. 2,00,000.00

Number of audio program – 6

Number of video program – 4

Interest rate – 7.5%

Period 5 years

Compute the total fixed cost and annual fixed cost.

[02 + 03 + 05]