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MANIPAL INSTITUTE OF TECHNOLOGY
MANIPAL
(A constituent unit of MAHE, Manipal)

VII SEMESTER B.TECH. (PRINT AND MEDIA TECHNOLOGY)
END SEMESTER EXAMINATIONS, DEC - JAN 2020-21
SUBJECT: MEDIA ACCOUNTING AND MANAGEMENT [PMT 4011]
REVISED CREDIT SYSTEM
(01/01/2021)

Time: 3 Hours

MAX. MARKS: 50

Instructions to Candidates:

- ❖ Answer **ALL** the questions.
- ❖ Missing data may be suitably assumed.

1A. Explain the factors effecting pricing decisions.

1B. Differentiate between journal and ledger.

1C. The following data Pertain to a Company:

Current Ratio = 1.5

Acid test ratio = 0.75

Inventory Turnover ratio = 8

Total Assets Turn Over Ratio = 1.2

Current liabilities=Rs 10,00,000

What is the Company's Net fixed asset?

[03 + 02 + 05]

2A. 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.

2B. What is the role of cost in accounting? Explain.

2C. M/s Cyan printers want to re-print a book , by using 3 process known as Pre-press (1), Press (2) and Post-press (3). On completion the product is passed from process 3 to finished stock. Following information was obtained in respect of the product:

Expenses in Rs.	Pre-press (1)	Press (2)	Post-press (3)
Direct Material (DM)	5,600	1250	750
Direct labor (DL)	620	860	1,880
Direct expenses (DE)	800	200	Nil

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Prepare process cost accounts with following information:

- Production overhead incurred was Rs. 5040 which is to be observed by processes on the basis of 150 % of direct wages
- Production during the period was 100 units
- There was no stock of raw materials or work in progress either at the beginning or end period

The output was sold for Rs. 20,000

[02 + 03 + 05]

- 3A.** Explain the functions of Human Resource Management.
- 3B.** 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.
- 3C.** Prepare a Balance Sheet from the following information for the period ended 31st March 2019.

Particulars	Amount (Rs.)
Capital	2,00,000
Profits	15,500
Loans	35,000
Sundry Creditors	15,000
Payable	10,000
Building	20,000
Machinery	1,25,000
Car	30,000
Land	10,000
Cash at Bank	21,200
Cash on Hand	1,800
Debtors	30,000
Receivable	14,000
Advance payment	3,500
Inventory	10,000
Auxiliary devices	10,000

[02 + 03 + 05]

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- 4A.** How many boards of 25"x30" size will be required for making of covers of 2000 hard bound books in demmy octavo size? Consider wastage @ 2%.
- 4B.** Briefly explain the different production cost in electronic media industry.
- 4C.** From the following extracted balance ledger balance prepare a trial balance as on 31- 12-2019.

<i>Heads of A/C</i>	Amount (Rs.)		Heads of A/C	Amount (Rs.)
Capital	7000		Furniture	500
Offset Machine	8000		Creditors	5600
Tax Paid	240		Refreshments	100
Withdrawal	1200		Commission	40
Receivable	400		Cash in Hand	100
Opening Stock	1000		Cash at Bank	1950
Return outwards	280		Toll tax Paid	40
Plant	4000		Payable	1580
Sales	9600		Discount obtained	30
Return inwards	160		Wages	720
Debtors	5600		Discount	40

[02 + 03 + 05]

- 5A.** Give the format of Income statement.
- 5B.** Training may hide far greater costs incurred – Justify this statement.
- 5C.** Following information pertains to a Digital studio involved in media production.

Production cost rate per audio - Rs.6,410.00

Production cost rate per video - Rs.65,899.00

Type setting and designing: Rs. 2,50,000.00

Print material cost: Rs. 1,50,000.00

Number of audio program – 5

Number of video program – 4

Interest rate – 5.5 %

Period 5 years

Compute the total fixed cost and annual fixed cost

[02 + 03 + 05]