

19/10/12

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B.E. (Full Time) DEGREE END SEMESTER EXAMINATIONS, NOV / DEC 2013
PRINTING TECHNOLOGY BRANCH
SIXTH SEMESTER
PT 384 COST ESTIMATION/ PT 9353 COST ESTIMATION FOR PRINTING

(REGULATIONS 2004/ 2008)

Time: 3 hr

Max Mark: 100

Answer ALL Questions
Part – A (10 x 2 = 20 Mark)

1. Define 'Cost accounting'?
2. If the cost price of an item is Rs.10,000/- and profit is 10% on selling price, calculate profit?
3. What is known as "Price estimating"?
4. List out the production planning steps of an estimator?
5. A ream of paper in 61 x 88 cm size weighs 21.5 kg. Find out the weight of the same paper in quad crown size?
6. Calculate the quantity of sewing thread required for the binding of 5000 books in A5 size assuming that each book contains 18 sections and the thread contained in each reel is 450 meters.
7. Define shut down and sunk cost?
8. What is known as "marginal costing"?
9. What are the reasons for the preference of money with time?
10. What is known as 'Break – even analysis'?

Part – B (5 x 16 = 80 Mark)

11. What is known as budgetary control? Comment on "Budgetary control as management tool" and list out its advantages to management.
12. (a) (i) Explain in detail about the different classification of budget? (10)
(ii) From the following, calculate the works cost: (6)

Material	:	Rs.60,000
Labour	:	Rs.40,000
Direct expenses	:	Rs.10,000
Factory overheads:		Rs.50,000
Work-in progress		
Opening stock	:	Rs.10,000
Closing stock	:	Rs.8,000

(or)

- (b) Write down the procedure for selling, estimating, pricing and quoting for a typical print job.
13. (a) (i) Find out the weight of reel of paper having width, outer and inner diameters as 63 cm, 100 cm and 15 cm respectively. The substance of the paper is 80 and its caliper is 1/12 mm. (4)

(PTO)

(ii) Cream wove paper of 60 gsm of size 51 x 76 cm required for 10,000 copies of the book of 396 text pages of crown octavo. The book thickness is 1.8 cm. The wrapper is printed in 200 gsm art board. Calculate the cost of paper and board assuming the cost/kg of paper as Rs.45/- and cost/kg of board as Rs.68/ (12)

(or)

(b) (i) Calculate the quantity of black ink required for 30,000 copies of a 32 page booklet of A5 size each page with a print area of 200 cm². There are 8 pages printed in black ink from halftone pictures and 24 pages in type matter in black. The booklet is printed by offset process on a coated art paper. (8)

(ii) Find out the quantity of ink required for the printing of 15000 posters of 38 x 50 cm size in 4 colors from a color transparency on Art paper by using offset process. Wastage of paper (1%) and ink should also be taken into account. (8)

14. (a) Calculate the CMHR of a adhesive binding machine for the following specification:

The capital cost of the machine is Rs. 7, 50,000/-. One binder, two helpers and a supervisor (50%) are working at the monthly salary of Rs. 5000, Rs.3500 and Rs.10,000 each respectively. The fixed direct cost of all the machine is Rs. 35,20,000 and fixed indirect cost of all the machine is Rs. 8,00,000. Power consumption is 25 units per month @ Rs.2.50/unit and consumables/year is Rs.8000. Capacity utilization is 55%.

(or)

(b) (i) List out the different methods adopted to calculate the depreciation cost of the machine every year and also calculate the depreciation cost of the machine in all the methods whose capital cost is Rs.10 lakhs. (8)

(ii) Estimate the cloth required in meters for 2,500 hard case full cloth books having a trimmed size 210 x 289 mm with a spine thickness of 15 mm. Cloth is available in rolls of 80 cm width and 30 meter length. (8)

15. (a) (i) Raja is borrowing Rs.9,50,000 to buy sewing machine. If he pays equal installment for 20 years and 4 percent interest on the outstanding balance, what is the amount of installment? What shall be the amount of installment if quarterly payments are required to be made? (8)

(ii) Determine the future values utilizing a time preference rate of 9% (8)

The future value of Rs.25, 000 invested now for a period of 4 years

The future value at the end of eight years of an annual deposit of Rs.20, 000 each year

(or)

(b) (i) Totalsales : Rs.1,50,000

Variable costs : Rs.75, 000

Fixed costs : Rs.50, 000

Calculate margin of safety

(4)

(ii) A factory manufacturing adhesive binding machine has the capacity to produce 600 machines per annum. The marginal cost of each machine is Rs.250 and each machine is sold for Rs.300. Fixed overheads are Rs.15000 per annum. Calculate the break-even points for output and sales and show what profit will result if output is 90% of capacity? (12)