

(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. 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 and cost 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 from halftone pictures and 6 pages in type matter in black. The booklet is printed by offset process on a coated art paper. The cost/kg of black ink is Rs.150. (8)

(ii) Find out the quantity of ink required for the printing of 10000 posters of 38 x 50 cm size in 4 colors from a color transparency on Art paper by using offset process. Wastage of paper and ink should also be taken into account. (8)

14. (a) Calculate the CMHR of a sheetfed offset machine for the following specification:

The capital cost of the machine is Rs.14, 00,000/-. One printer, two helpers and a supervisor (50%) are working at the monthly salary of Rs.5000, Rs.3000 (each) and Rs.8000 respectively. The fixed direct cost of all the machine is Rs.40, 50,000 and fixed indirect cost of all the machine is Rs.8, 00,000. Power consumption is 150 units per month @ Rs.2.50/unit and consumables per year is Rs.3000. Capacity utilization is 65%.

(or)

(b) (i) Calculate the depreciation value by straight line method and written down value method, considering the capital cost of the machine to be Rs.25, 00,000 and depreciation at 15%. The expected useful life of the machine is 7 years approx. (8)

(ii) Estimate the cloth required in meters for 2,500 hard case full cloth bound books having a trimmed size 210 x 297 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) From the following data, find (i) break even point (ii) margin of safety (iii) Profit and (iv) number of units to be sold for a profit of Rs.2000. (8)

Selling price/unit	-	Rs.5	Variable cost/unit	-	Rs.3
Units sold	-	2000	Fixed cost	-	Rs.3000

(ii) The budget of AB Ltd. includes the following data for the forthcoming financial year (8)

(a) Fixed expenses	-	Rs.3, 00,000
(b) Sales forecast	:	Product X - 24,000 units @ Rs.12.50
		Product Y - 1, 00,000 units @ Rs.7.00
		Product Z - 50,000 units @ Rs.10.00
(c) Contribution/unit	:	Product X - Rs.6
		Product Y - Rs.2.50
		Product Z - Rs.4

Calculate the composite P/V ratio and composite B.E.P.

(b) (i) The cost of an lamination machine is Rs.2,50,000. The amount is borrowed from a bank with the agreement to pay it in equal installments for 20 years and 5% interest on outstanding balance. What is the amount of installments? (8)

(ii) A company pays an annual rate of interest of 15% on a public deposit. What is the effective rate of interest if compounding is done? (8)

(a) Yearly	(b) half-yearly
(c) Quarterly	(d) weekly