

14/05/19

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B.E. (FT) END SEMESTER EXAMINATIONS - APRIL/MAY 2019

PRINTING TECHNOLOGY

SIXTH SEMESTER

PT8006- FINANCIAL MANAGEMENT FOR PRINTING

(Regulation 2012)

Time: 3 Hours

Answer ALL Questions

Max. Marks 100

Part - A (10 x 2 = 20 marks)

1. Write down the relationship between cost control and budgetary control.
2. Define 'Sales forecast'.
3. How is cost estimating different from price estimating?
4. List out the production planning steps of an estimator?
5. The net weight of a reel of paper of 62 cm width is 175 kg. Calculate the length of paper wrapped around the reel assuming that the paper has a GSM of 80.
6. Calculate the weight of paste required in kg for the pasting of endpapers of 5000 books of A5 size to the inside of the hard covers. The coverage power of paste used is 100 m<sup>2</sup> per kg.
7. List out the elements of cost.
8. 24 page can be typeset in 8 hour shift and CMHR is Rs.145. The text area per page is 200 cm<sup>2</sup>. Factor for the features of the job is 1.0. What is the basic rate and rate of type setting?
9. What is known as 'time preference for money'?
10. Define margin of safety.



Part - B ( 5 x 16 = 80 marks)

11. What are the different types of budget? Explain them in detail.
12. (a) Explain the procedure for selling, estimating, pricing and quoting for printing?  
(or)  
(b) (i) What does the Estimator needs to know for successful estimating? (6)  
(ii) List out the different estimating methods and discuss any three of its type. (10)
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 gsm and the caliper of it is 1/12 mm. (4)  
(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) Estimate the quantity of ink required in kilogram for 30,000 copies of a sheet of labels, 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 offset and the labels are printed in four color halftone picture. (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)

P.T.O.

14. (a) Calculate the CMHR of an 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) The following information has been obtained from the records of a printing press for period from July 1 to July 31, 2018

The cost of raw materials on July 1, 2018 is Rs.30,000, purchase of raw materials is Rs.4,50,000, wages paid is Rs.2,30,000, factory overhead is Rs.92,000, cost of work in progress on July 1, 2018 is Rs.12,000, cost of raw material on July 31, 2018 is Rs.15,000, cost of stock of finished goods on July 1, 2018, Rs.60,000, cost of stock of finished goods July 31, 2018 is Rs.55,000, selling and distribution overheads is Rs.20,000, sales is 9,00,000, administrative overheads is Rs.30,000. Prepare a statement of cost.

15. (a) What is depreciation? Explain in detail about various depreciation methods.

(or)

(b) (i) Total sales	:	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)

