

## 2.17 31537 PRINTING COSTING AND ESTIMATING

### UNIT-1 COSTING

- 1.1 Introduction - the object of costing the factors likely to affect profitability,
- 1.2 Information's sought in costing, national expenses, the outline of British Federation system of costing.
- 1.3 A study of the budget - classification of expenditure bases of allocation, apportionment and re-apportionment to cost centers,
- 1.4 calculation of cost recovery rates, recovery of all budgeted costs, assessment of capital values,
- 1.5 Forecasting the life of assets-methods of depreciation, cost sheet and estimate form.

### UNIT-2 ESTIMATING

- 2.1 The importance of accurate estimating the tools of an estimator Output table
- 2.2 Calculations of the printing substrate and flexible packaging materials.
- 2.3 Estimating for various method of image carrier preparation (conventional and latest printing processes)
- 2.4 Estimating of ink, Toner, Binding and finishing materials.
- 2.5 Estimating for the warehouse.
- 2.6 Online estimating: Benefits, Types and processes.
- 2.7 Data base printing management system.

### Reference books:

1. Cost Accountancy for printers, British Printing Industries Federation, London.
2. Estimating for Printers, British Printing Industries Federation, and London.
3. Estimating Methods and cost analysis for printers, Balaraman and Krishnamurthy, Ramya Features, Chennai.

