

PROJECT MANAGEMENT IN THE MODERN ORGANIZATIONS

TV Show Budgeting

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crossref <http://dx.doi.org/10.5755/j01.ss.85.3.8410>

Abstract

One of the methods in operations management of a media company is television production budgeting, including individual program budgeting. It is an assembly of the planned revenue and expenses allocated to a given project. The main aim of this study is to present the television production budgeting process in the perspective of costs and revenues, as major determinants in the decision making process concerning launching new projects or continuing the started ones. The paper explains the idea of budgeting and the significance of this tool in making decisions about launching television projects. It presents the main sources of revenue and the essential cost components. The analysis is based on the examples of TV production projects completed by Polish television stations and data concerning the Polish television market. The cost sheet analysis shows that the main items on the side of category costs are fees and cost of technical equipment, while the primary sources of revenue are TV commercials. Other revenue sources include sponsorship, product placement and provision of TV production services.

Keywords: budgeting, costs, TV show, revenues from television production, audience, advertising revenues.

Introduction

In the public eye the most important criterion for the assessment of individual media operators is their programming offer and content. However, it should be noted that the program offer is a result of the economic conditions, both at the macro level, that is referring to the entire market and the micro level - the economic and financial situation of a particular media organization. Television is a company and a media market commodity. Therefore, the term 'market oriented journalism' was coined in literature to grasp the increasing tendency of journalists and publishers to offer content appealing to the audience (Kowalski, 2013). Broadcasters, publishers, owners and managers believe that it is a response to market

competition. However, the majority of scientific research focus on the media market in the macro scale, media business management, advertising management, human resources management, legal and ethical aspects of media management (Kowalski 2006; Jupowicz-Ginalska, 2010, Nierenberg, 2011; Küng, 2012). Fewer publications deal with the economics of media, including television production budgeting, which may result from the fact that the required data are considered a commercial secret. Also, one should keep in mind that in Poland the research interest in media operators as enterprises operating in a market economy has only twenty years' history.

Therefore, each market participant, including a media company, before deciding to start the next project undertakes a number of activities within the framework of financial planning and cost estimation. One of the forms is budgeting, which is integrally related to the financial management of the company through the basic accounting tools such as balance sheet and profit and loss account (Herrick, 2003). The essence of the process of budgeting is the assumed future perspective and that is why almost every manager's decision a must be taken with consideration of the consequences for the company budget (Kowalski, 2013). However, the presence of media in the capital market favors the preference for profit made in a short time. The focus on short-term goals forces managers to make decisions providing immediate solutions to problems to maintain the desired rate of return (Mitchell, 2001).

TV production budgeting, including preparing budgets for individual programs, is an essential part of media company management. It is an assembly of the planned revenue and expenses allocated to a given project. The production budget is one of the most important tools of TV project management and therefore it is important to identify the main cost items, expected revenues and the basic factors of television production profitability. This method is used by companies organizing television production, companies producing television programs as well as the entities providing services for television production. It is the basis for allocating resources and evaluation of the effectiveness of the project.

The main aim of this study is to present the television production budgeting process in the perspective of costs and revenues, as major determinants in the decision making process on launching new projects or continuing the started ones. Therefore, the study attempts to answer the following research questions:

- Which type of cost is a major item in the cost estimate of television production?
- What are the main sources of funding for television production?
- What are the basic factors determining the television production profitability?

A case study method has been used to analyze the costs, the revenues and the correlation between the viewing rates and advertising revenues with regard to selected television programs.

The study used secondary data, i.e.: source materials provided by television stations operating on the Polish media market, the results of telemetry data of popular entertainment programs and TV series as well as the review of literature. Audience research is carried out on the group of households forming the telemetry panel, which is a reflection of the structure of Polish society. As a result it is possible to determine what socio-demographic groups constitute the auditorium of a TV station or a TV show and verify to what extent the broadcaster reaches the specified viewer. The panel size varies depending on the research center. AGB Nielsen Audience Measurement, whose results are used in this paper, covers 1680 households inhabited by almost 4350 people. The audience research is carried out in the age group over four years, but in many studies the age group 16-49 years, (also called the commercial group), is isolated, because it is the target group for television advertisers.

The study employed the techniques of data collection, data processing and result presentation.

Television production costs

Classification of costs is carried out according to specific criteria. Their choice depends on the company's needs regarding information, analysis and control. It could be the criterion of the place of cost origin, cost classification for reporting purposes, the criterion of operating area (here are the costs of production) or with regard to cost category: tangible and intangible costs. In the case of television production classification of costs by category can be represented as follows (Przydatek, 2007):

- amortization of technical equipment, cameras, premises (makeup studio, television studio, etc.)
- consumption of materials, such as props, costumes etc.,
- consumption of energy, for example, for the operation of machinery and equipment necessary for the production of a television show,
- outsourced services, such as construction of sets, transport or assembly services,
- fees paid to directors, screenwriters, lighting technicians, actors, persons employed on a contract of mandate or a contract for specific work in connection

with the execution of a particular television production,

- social security tax, medicare tax and other benefits,
- taxes and fees, such as stamp duty, property taxes,
- other types of costs, such as employee benefits.

The cost of television production comprises various categories of costs and their size and structure depend on the scale of production and used organizational and technical means. With regard to function, a television show production costs fall into the category of business operating costs. With regard to cost estimate, a television show production costs fall into the category of product manufacturing costs, as in case of a TV company the product is a concrete TV program. The costs of such a product can be divided into direct costs, which are directly attributable to a particular product or service produced on the basis of source documents. Direct costs include costs of materials used in the manufacturing process, including fuel and energy, direct payroll including derivatives, equipment and special instruments and preparation of a new production. The following example shows the structure of the direct costs incurred on the production of a feature serial consisting of 26 twenty-five minute long episodes. The analysis of the cost sheet shows that the main cost items are the fees and expenses on technical equipment. The structure of direct costs in this case is as follows:

- fees – 56,1 %, including: literary works 9,1 %; film crew 33,2 %; contractors – 16,6 %; actors – 40,4 %; rest - 0,7 %;
- rents and leases – 1,4 %;
- materials – 8,5 %;
- outsourced services – 5,4%;
- transport – 2,6%;
- technical equipment – 25,6%;
- other direct costs – 0,4 %.

Indirect costs are expenditures incurred on the current operations of the whole company, such as management costs (e.g. the board), general production costs (e.g. film studio), administrative costs, operating costs (maintenance of warehouses, security costs etc.), costs of sales.

The cost estimate may have a different form and content, depending on its purpose. As a financial instrument serving a particular project it can be prepared in order to (Duda-Piechaczek, 2007; Przydatek, 2007):

- determine the cost (or price) of completing a project, such as production of a TV show, advertising spot or a feature film,
- determine the feasibility and profitability of the project, control the submitted offers, obtain a loan, conduct and control financial settlements,
- prepare a quotation,
- keep settlements between the mandator (investor) and the mandatary (contractor), as well as between the contractor and subcontractors,
- settle disputes,
- evaluate real-estate property.

Table 1

Prices of advertising spots in major Polish TV stations in years 2012 - 2013 – selected examples [net prices of 30 sec spot in thousand PLN]

| Show | Slot | Price – September 2013 | Price – September 2012 |
|---|-------------------------|------------------------|------------------------|
| Telewizja Polska S.A. (Polish Public Television) | | | |
| M jak Miłość (L-like Love) - series | Mon, Tue | 77,2 – 89,4 | 74,0 – 88,0 |
| Barwy szczęścia (Colours of Happiness) –TV series | Mon, Tue, Wed | 22,3 – 57,9 | 20,0 – 57,0 |
| Na dobre i na złe (For Better or Worse) – TV series | Wed | 46,7 – 54,8 | 36,0 – 38,0 |
| Wiadomości-sport (Sport News) | Sun | 79,2 – 81,8 | 65,4 |
| Sport-pogoda (Sport and Weather Forecast) | Sun | 67,0 | 65,4 |
| Tomasz Lis na żywo (Tomasz Lis Live) | Mon | 36,5 | 38,0 |
| Sprawa dla repringera (Reporter's Story) | Thu | 31,5 | 32,7 |
| TVN (TVN Television) | | | |
| Mam talent (Got Talent) | Sat | 57,1 – 81,0 | 55,9 - 81 |
| MasterChef | Sun | 63,4 – 73,7 | 48,7 - 59,2 |
| Kuchenne rewolucje (Kitchen Revolutions) | Thu | 36,2 – 63,4 | 44,8 - 60,8 |
| Przepis na życie (Recipe for Life) – TV series | Sun | 64,5 – 66,6 | 40,8 |
| Lekarze (Doctors)- TV series | Mon | 42,4 – 62,5 | 43,2 – 51,9 |
| Na Wspólnej (Wspólna Street)- TV series | Mon, Tue, Wed, Thu, Fri | 49,6 | 51,0 |
| Fakty (Facts) - news | Sun | 65,6 | 64,3 |
| Telewizja Polsat (Polsat Television) | | | |
| Mega Hit - film series | Mon | 96,6 – 99,8 | 67,4 |
| Must be the music | Sat | 61,1 – 92,4 | 53,6 – 76,6 |
| Got to Dance | Fri | 42,1 – 49,9 | 50,3 – 54,4 |
| Hotel 52 - TV series | Thu | 37,0 – 51,3 | 36,5 - 37,5 |
| Before the Weather Forecast | Sun | 48,8 | 41,6 |
| Before the Sport News | Sun | 44,2 | 41,9 |
| Before Wydarzenia (Events) | Sun | 38,1 | 37,8 |

Note: The data were retrieved August 23, 2013, from www.wirtualnemedi.pl

Revenues from Television Production

TV production carries increased risk which is difficult to estimate prior to the first broadcast while, at the same time, it is an element significantly influencing the value of the program and its profitability (Kowalski, 1998). Therefore, the television production companies should look for various sources of revenues and pursue diversification strategy in order to achieve their objectives. This is especially important as the media market is suffering from decreasing spending on advertising while the revenues from the sale of airtime is it still the primary source of income for television stations.

The literature on the subject indicates that media companies depend on advertising revenue to varying degrees. In individual cases, there may be significant deviations from the average values, but in typical structures the revenue from advertising has a great share in funding various types of production (Ludwig, 2000). The size of this source of funding is determined by the viewing rates of individual programs in the TV schedule. Higher viewing rates allow the sale of airtime at a higher price. Examples of net prices of 30 second advertising spot are shown in Table 1. The analysis of these examples reveals the differences. The comparison of news programs shows the price range from 41.9 thousand PLN in the case of 'Wydarzenia' ('Events') broadcast by Polsat Television to 8,8 thousand PLN for 'Wiadomości' ('News') broadcast by Polish Public Television (TVP). These differences undoubtedly result from the viewing figures. The data from February 2012 show that 'Wiadomości' had market share in the group 4 +at the level of 26,69 % (4,5 million

viewers) and 'Wydarzenia' – 22,22 % (3,3 million viewers).

Advertising spot prices are higher when the TV station covers major sporting events such as matches of the Polish national football team qualifying for the World Cup. In those cases the advertising spot can cost about 80 thousand PLN.

The presented examples justify the statement that factors such as the popularity of individual programs, the show time and the content of the preceding and succeeding programs have an impact on the advertising prices. Such information is essential for estimating production income and creating business plans.

Other potential sources of income include the proceeds from sponsorship, product placement and the provision of various kinds of services. Sponsorship of TV shows translates into increased popularity and recognition. Additionally it boosts the sponsor's employee's identification with their company. Media play a decisive role in publicizing events. However, they must be relevant media, as to achieve the objectives of promotion campaigns one should consider the type of medium and its range taking into account the perspective of the target group (Jaska, 2011).

Product placement in a film or a show is increasingly often perceived as a more effective marketing tool (Jaska, 2013). Firstly, product placement does not generate zapping i.e. the rapid change of channels. Secondly, the product is presented in realistic situations which the viewer can relate to and the audience of the channel is retained.

Finally, when a product is placed as a prop used by a well-known person it gains credibility and public recognition.

The services provided by television stations include (Dobek - Ostrowska, 2007):

- hire of professional film crews,
- rent of film studios,
- rent of sets, (costumes , furniture, props)
- construction of studio and location sets
- rent of make-up stations, wardrobes and prop rooms;
- supply of camera, lighting and grip crew and equipment for the film set,
- sound recording on the film set,
- sound production in the recording studio,
- archive services,
- transport services,
- new technologies for television,
- rent of television equipment with service,
- assembly services,
- hire teams to implement promotional and advertising campaigns.

Obviously the scope and type of supplied services varies depending on the size of the company and its resources. There is also a wide range of television services dedicated to a particular genres of TV shows and television projects such as festivals, concerts, sport events , national and international events (Smith and Jung, 2006). This also applies to the sale of rights and licenses in both the domestic and foreign markets, provision of television production services for foreign correspondents and TV crews. Table 2 shows the price list of services provided by an existing TV production company. Although this is a regional organizational unit of the public broadcaster, it should be recalled that according to the law, the management of the Polish public media must meet the combination of two objectives: commercial requirements and public purposes, as these entities have been converted into commercial companies which should generate a profit while delivering the public mission. Consequently mixed sources of funding have been introduced, namely: license

fees and advertising revenues, however, the interruption of shows by advertising slots has been prohibited. Unfortunately, the revenue from license fees in the structure of funding of the public broadcaster has been decreasing systematically in recent years. Therefore, in order to compete in the market, the public broadcasters must seek new sources of funding, like e.g. the provision of production services

Such TV production price list, as the one shown in Table 2, is the basis for cost estimates of TV production of concerts and all kinds of events. The costs depend on whether an outside broadcast van or reporter camera is needed. A concert production involves production organization, design and construction of the stage set, TV coverage, contracting of artists and presenters, sound and lighting, stage or hiring a venue, filming crew: camera, sound and light.

In recent years, the Polish TV production companies have quoted the following average prices:

- filming crew - from 200 to 500 PLN /hour,
- TV studio - from 500 to 1,500 PLN /hour,
- editing studio - from 200 to 750 PLN /hour,
- outside broadcast van - from 1,500 to 2,500 PLN /hour (usually a minimum of 8-10 hours).

Viewing ratings and advertising revenues: selected examples

As said above, advertising revenues are determined by the size of the audience. Below, there are data on selected entertainment programs and TV series broadcast by Polish television stations. These examples have been selected because of the fact that entertainment plays increasingly important role in the media and has become a kind of television genre, which is more often included in programming schedules of television stations due to the expected proceeds and building auditorium. They are the most popular TV shows with viewing rates only beaten by TV coverage of big events.

Table 2

Production rates of Regional Production Agency TVP Katowice

| Service | Service range [standard version]* | Charge [Net price in PLN] |
|--|---|------------------------------------|
| Video production | 1-2 days of filming, 3 days of editing, script, director, producer, make-up artist, prop manager, filming crew | from 4,000 |
| Training, instructional and educational videos | 2-3days of filming, 4 days of editing, script, director, producer, make-up artist, prop manager, voice-over, filming crew | from 10,000 |
| Graphic Design | Design of the project, storyboard and graphics for the opening | from 2,000 |
| TV studio | Fully serviced with set facilities | 858/hour + crew rates |
| Digital outside broadcast van | Vans with 5-8 camera tracks | 600/hour-960/hour + crew rates |
| Analogue outside broadcast van | Vans with 3-5 camera tracks | 300/h-450/h + crew rates |
| Film crew | Camera, Lighting | 35/hour 12,60/hour + crew rates |
| Duplicating | 15 to 60 minutes | 22,50-90,00 |
| Licenses - rates varied according to the use of the material | News item | 100/news item |
| | Footage other then news item | 300 – each started 10 minutes |
| | Archive material (including news items) with the licence to use the footage in the licensee's production | 1,000 – 1,500 per minute |

*A detailed cost estimate is prepared after the script and the principal assumptions of the client are provided.

Note: The data were retrieved April 25, 2014, from www.tvp.pl/katowice/uslugi/regionalna-agencja

Table 3

Audience and advertising revenue of selected entertainment shows in years 2011-2012

| TV Show | Group 4+ | | Group 16-49 | Revenue [million PLN] |
|---|-----------------|-----------|-------------|-----------------------|
| | AMR* [thousand] | SHR** [%] | SHR** [%] | |
| Taniec z gwiazdami (Dancing with the Stars) | 4 625,86 | 28,70 | 24,14 | 60,8 |
| Kuchenne rewolucje (Kitchen Revolutions) | 2 800,12 | 21,20 | 27,10 | 35,2 |
| Mam talent (Got Talent) | 5 276,01 | 34,96 | 40,72 | 82,1 |
| Must Be The Music | 3 490,02 | 21,63 | 25,55 | 45,3 |
| Got To Dance | 2 644,76 | 17,96 | 20,87 | 26,7 |
| Bitwa na głosy (Clash of the Choirs) | 3 610,01 | 17,50 | 14,82 | 11,24 |

*Average Minute Rating, **Share.

Note: The data were retrieved September 7, 2012, from www.wirtualnemedi.pl

Table 4

Audience and advertising revenue of selected TV series in years 2011-2012*

| TV Series | Group 4+ | | Group 16-49 | Revenue [million PLN] |
|------------------------------------|----------------|---------|-------------|-----------------------|
| | AMR [thousand] | SHR [%] | SHR [%] | |
| Ranczo (Ranch) | 6,20 | 36,82 | 27,72 | 16,5 |
| M jak Miłość (L like Love) | 7,84 | 46,44 | 41,55 | 110,2 |
| Przepis na życie (Recipe for Life) | 2,70 | 19,92 | 24,37 | 23,3 |
| Na Wspólnej (Wspólna Street) | 3,19 | 20,52 | 19,92 | 197,1 |
| Pierwsza miłość (First Love) | 2,61 | 21,62 | 27,57 | 210,2 |

*The data concerning 'Na Wspólnej' cover 10 months and 'Pierwsza Miłość' – the whole season 2011/2012.

Note: The data were retrieved September 7, 2012, from www.wirtualnemedi.pl

The most popular television show in years 2011-2012 was the third edition of the 'Got Talent' show, which also was the source of the highest revenue from advertising (Table 3).

Polish TV market is characterized by a large number of in-house productions, with a small share of purchased shows broadcast in this segment. Table 4 shows selected TV series in order to compare their results of viewing rates and advertising revenue.

The analysis of these data should be supplemented with the information that in Poland the public broadcaster cannot broadcast commercials during the show and some of the most popular series are broadcast only once a week (Ranch) or twice a week (L like Love). Thus, despite their high viewing rates, the advertising revenues they generate are not the highest in this group. In the season 2011/2012 the highest advertising revenue was recorded in the case of Polsat TV series 'First Love', broadcast daily from Monday to Friday. Bearing in mind the above remarks, one cannot fail to notice the effect of audience figures on the generated revenues from advertising and therefore the conclusion that advertising revenues are determined by the viewing rates seems substantiated. However, it is not the only factor determining the placement of a TV show in the programming schedule of the station. Additional factors include the program slot parameters: the broadcast time and day, the content of the adjacent slots as well as the parallel programming of other stations.

Conclusions

Under the conditions of growing competition in the Polish TV market, especially after the implementation of digital terrestrial television, in order to evaluate the effectiveness of television production broadcasters should

make TV show budgeting method a regular management tool. The statement of expected revenue and expenditure is very helpful in making the decision to launch the project and placing it in the next season programming schedule. This is undoubtedly a recommendation for commercial stations, which are not obliged to deliver the mission to serve public purposes. However also for public broadcasters confronting the situation of mixed sources of funding the use of this method is well justified both in terms of profitability of the venture, as well as by the rational management of public funds.

The data presented in the article justify the following conclusions:

- the main items in the generic cost structure are salaries and the cost of technology;
- the primary source of funding for television production is still advertising revenue and this also applies to public broadcasters in the Polish market;
- the amount of advertising revenue is determined by the size of the audience and therefore the broadcast time slot, the sequence of consecutive programs in the schedule as well as the parallel content offer of other TV stations;
- as a result of lower revenue from television advertising in recent years, it becomes necessary to diversify the sources of financing the television production;
- to ensure the profitability of the television production public broadcasters provide more market-oriented content and fewer programs aimed at delivering the public mission.

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E. Jaska

Televizijos šou biudžeto formavimas

Santrauka

Vienas iš kelių įvertinti televizijos produkcijos efektyvumą – biudžeto peržiūra, pvz., atsižvelgti į tikėtiną pajamų surinkimą ir išlaidas. Biudžeto formavimo esmė – įvertinant ateities perspektyvas, visus vadybinius sprendimus priimti siejant su pasekmėmis įmonės biudžetui. Kol kas visuomenei svarbiausias kriterijus įvertinant individualaus medijų operatoriaus veiklą yra siūlomas programų paketas ir jo turinys. Kita vertus, reikia pastebėti, kad programų pasiūla yra priklausoma nuo ekonominių sąlygų – makrolygiu – visa rinka - ir mikrolygiu – konkrečios medijų organizacijos ekonominės ir finansinės situacijos. Televizija yra įmonė, glaudžiai bendradarbiaujanti su medijų rinka. Literatūroje pradėtas vartoti terminas „į rinką orientuotas žurnalizmas“, kadangi nuolat stiprėja tendencija, kad leidėjai ir žurnalistai siūlytų į auditorijos poreikius orientuotą turinį (Kowalski, 2013). Transliuotojai, leidėjai, savininkai, vadybininkai tiki, kad tokia tendencija yra atsakas į konkurenciją rinkoje.

Dauguma mokslinių požiūrių fokusuojasi į medijų rinką makrolygiu, medijų verslo vadyba, reklamos vadyba, žmoniškųjų išteklių valdymas, teisiniai ir etiniai medijos vadybos aspektai (Kowalski 2006; Jupowicz-Ginalska, 2010; Nierenberg, 2011; Küng, 2012). Tik keliose mokslinėse publikacijose akcentuojama medijų ekonomika, apimanti televizijos produkcijos biudžeto aspektus, nors duomenys apie biudžetus tam tikra prasme yra konfidencialios. Straipsnyje taip pat pastebima, kad Lenkijoje tyrimai susiję su medijų įmonėmis, veikiančiomis rinkos ekonomikoje, turi tik 20-ies metų istoriją.

Šio straipsnio tikslas – atskleisti televizijos produkcijos biudžeto formavimo procesus, atsižvelgiant į pajamų ir išlaidų perspektyvą. Straipsnyje siekiama atsakyti į šiuos probleminius klausimus:

- kurios išlaidos yra esminės, atsižvelgiant į išlaidas, kurių tikimasis iš televizijos produkcijos?
- Kokie yra pagrindiniai televizijos produkcijos finansavimo šaltiniai?
- Kokie yra esminiai televizijos produkcijos pelno veiksniai?

Siekiant išanalizuoti išlaidas, pajamas, koreliaciją tarp žiūrovų reitingų ir reklamos išlaidų, koncentruojantis į pasirinktas televizijos programas, buvo pasirinktas atvejo analizės metodas.

Straipsnyje naudojami antriniai duomenų šaltiniai: televizijos stočių, veikiančių Lenkijos medijų rinkoje, duomenys, telemetrijos duomenys, literatūros šaltinių analizė.

Siekiant straipsnio tikslo, jame išskiriamos esminės išlaidų kategorijos ir pagrindiniai pajamų šaltiniai. Išlaidos klasifikuojamos atsižvelgiant į įmonės informacijos, analizės ir kontrolės poreikius; produkcijos įvairovę, organizacines ir technines sąnaudas. Televizijos produkcija turi padidintą rizikos laipsnį, kadangi sunku numatyti išlaidas ir pajamas, kol ši produkcija nebus ištransliuota pirmą kartą. Nepaisant to, televizijos kompanijos turi vertinti įvairius pajamų šaltinius ir rinktis diversifikacijos strategiją, siekiant užsibrėžtų tikslų. Pajamos parduodant eterio laiką kol kas yra pagrindinis šaltinis televizijoms. Atveju analizė atskleidžia tam tikrus skirtumus. Lyginant naujas programas, pastebėta, kad, pvz., Polsat televizijoje naujos programos „Wydarzenia“ („Įvykiai“) kaina buvo 41,9 tūkstančiai PLN, o visuomeninės Lenkijos televizijos (TVP) laidos „Wiadomości“ („Naujienos“) – 81,8 tūkstančiai PLN. 2012 metų vasario mėn. duomenys rodo, kad laida „Naujienos“ rinkoje užima 4+ lygmenį, t.y 26,69 % (4,5 milijonai žiūrovų) ir „Įvykiai“ – 22,22 % (3,3 milijonai žiūrovų). Straipsnyje taip pat apibrėžiami veiksniai, kurie lemia reitingus: individualių programų populiarumas, laidos laikas, turinys, konkurentų pasiūlymai, savaitės diena. Šie veiksniai taip pat lemia televizijos produkcijos pelningumą, nepaisant to, kad auditorija yra esminis veiksnys. Kiti pajamų šaltiniai: rėmimas, produktų vieta ir įvairių paslaugų siūlymas. Akivaizdu, kad siūlomų paslaugų apimtis ir tipai skiriasi priklausomai nuo įmonės dydžio ir jos išteklių. Televizijos paslaugos siejamos su įvairiais televizijos šou žanrais ir televizijos projektais – festivaliai, koncertai, sporto varžybos.

Taip pat straipsnyje pateikiami duomenys apie laidų populiarumą ir žiūrovų auditorijos dydį. Populiariausias televizijos šou 2011-2012 metais buvo trečiasis laidos „Talentų šou“ sezonas, ši laida taip pat gavo daugiausia pajamų iš reklamos. Tarp televizijos serialų daugiausia pajamų iš reklamos gavo „Pirmoji meilė“, transliuojamas nuo pirmadienio iki penktadienio per Polsat televiziją.

Kaštų analizė atskleidė, kad dažniausiai kaštai yra susiję su techninės įrangos kaina ir mokesčio dydžiu, pirminis pajamų šaltinis – komerciniai sandoriai (net ir viešojo transliuotojo kontekste). Akivaizdu, kad reikia ieškoti naujų televizijos produkcijos finansavimo šaltinių, juos diversifikuojant. Straipsnyje ypač akcentuojami – rėmimas, produktų išdėstymas, televizijos produkcijos aprūpinimas.

Reikšminiai žodžiai: biudžeto formavimas, išlaidos, televizijos šou, pajamos iš televizijos produkcijos, žiūrovai, reklamos pajamos.

First received: June, 2014

Accepted for publication: September, 2014