

MMPC-004

Master of Business Administration (MBA)/ Master of Business Administration (Online) MBA(OL) / Master of Business Administration (Banking and Finance) (MBF)/ Master of Business Administration(Financial Management) (MBAFM)/)/ Master of Business Administration(Human Resource Management) (MBAHM)/ Master of Business Administration(Marketing Management) (MBAMM) Master of Business Administration(Operations Management) (MBAOM)Post Graduate Diploma in Financial Management (PGDIFM)

ASSIGNMENT

For

July 2024 and January 2025 Sessions

MMPC-004: Accounting For Managers

(Last date of submission for July 2024 session is 31st October, 2024 and for January 2025 sessions is 30th April, 2025)



School of Management Studies

INDIRA GANDHI NATIONAL OPEN UNIVERSITY

MAIDAN GARHI, NEW DELHI – 110 068

ASSIGNMENT

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|------------------------|----------|--------------------------------|
| Course Code | : | MMPC-004 |
| Course Title | : | Accounting For Managers |
| Assignment Code | : | MMPC-004/TMA/JULY/2024 |
| Coverage | : | All Blocks |

Note: Attempt all the questions and submit this assignment to the coordinator of your study centre. Last date of submission for July 2024 session is 31st October, 2024 and for January 2025 sessions is 30th April, 2025.

1. What are the objectives of preparing Financial Statements? Describe the basic concepts of income determination.
2. In context of Cash Flow Statement, what is cash and cash equivalent? In what categories cash flows are classified and explain how cash flow in each activity is calculated as per AS-3. Describe how cash flow statement is prepared under Direct Method.
3. What is an Annual Report? Discuss in brief the contents of an annual report and describe the non audited information contained in an Annual Report of any company.
4. What is Human Resource Accounting? How can it be used as a decision tool by Management?
5. A) Compute Profit when -

| | |
|------------|--------------|
| Sales | Rs.4,00,000 |
| Fixed Cost | Rs. 80,000 |
| BEP | Rs. 3,20,000 |

B) Compute Sales When -

| | |
|------------|------------|
| Fixed Cost | Rs.40,000 |
| Profit | Rs. 20,000 |
| BEP | Rs. 80,000 |