

MASTER OF COMPUTER APPLICATIONS (MCA_NEW)

**ASSIGNMENTS
OF MCA_NEW (2Yrs) PROGRAMME
SEMESTER-III**

(January - 2025 & July - 2025)

MCS-224, MCS-225, MCS-226, MCS-227

MCSL-228, MCSL-229



**SCHOOL OF COMPUTER AND INFORMATION SCIENCES
INDIRA GANDHI NATIONAL OPEN UNIVERSITY
MAIDAN GARHI, NEW DELHI – 110 068**

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Important Notes

1. Submit your assignments to the Coordinator of your Study Centre on or before the due date.
2. Assignment submission before due dates is compulsory to become eligible for appearing in corresponding Term End Examinations. For further details, please refer to Programme Guide of MCA (2Yrs).
3. To become eligible for appearing the Term End Practical Examination for the lab courses, it is essential to fulfill the minimum attendance requirements as well as submission of assignments (on or before the due date). For further details, please refer to the Programme Guide of MCA (2yrs).
4. The viva voce is compulsory for the assignments. For any course, if a student submitted the assignment and not attended the viva-voce, then the assignment is treated as not successfully completed and would be marked as ZERO.

Course Code	:	MCS-225
Course Title	:	Accountancy and Financial Management
Assignment Number	:	MCA_NEW(III)/225/Assign/2025
Maximum Marks	:	100
Weightage	:	30%
Last date of Submission	:	30th April, 2025 (for January session) 31st October, 2025 (for July session)

Note: This assignment has five questions. Answer all questions. 20 marks are for viva voce. You may use illustrations and diagrams to enhance the explanations. Please go through the guidelines regarding assignments given in the Programme Guide for the format of presentation.

- Q1:** Explain accounting equation and classification of accounts in detail. **(16 Marks)**
- Q2:** Explain construction of Fund Flow Statement with example. **(16 Marks)**
- Q3:** Describe the various items which are shown in the Balance Sheet. Why are adjustment entries required to be made at the time of preparing Final Accounts? Explain any such five adjustment entries with the help of suitable example. **(16 Marks)**
- Q4:** What is inventory? What are the reasons for holding inventory? Explain the traditional techniques of inventory control. **(16 Marks)**
- Q5:** What is Working Capital? Explain factors influencing Working Capital Management. **(16 Marks)**