

MASTER OF COMPUTER APPLICATIONS (MCA_NEW)

MCA_NEW 3rd Semester Assignments

(January,2026 & July,2026 sessions)

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. Also, be in touch with concerned IGNOU RC for any updates on Assignments schedule etc.
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_NEW.
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_NEW.
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/2026
Maximum Marks	:	100
Weightage	:	30%
Last date of Submission	:	30th April, 2026 (for January session) 31st October, 2026 (for July session)

Note: This assignment has five questions, each of 16 marks. Answer all the 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:** What is a balance sheet? Classify different balance sheet items and give examples. **(16 Marks)**
- Q2:** What is the utility of ratio analysis? Explain different ratios with examples. **(16 Marks)**
- Q3:** With the help of an example, explain how to prepare a funds flow statement and statement of changes in working capital. **(16 Marks)**
- Q4:** Explain the techniques of financial statements analysis. **(16 Marks)**
- Q5: a)** What is the cost of Capital? Explain its significance. **(8 Marks)**
- Q5: b)** What are Non-Performing Assets? Explain. **(8 Marks)**