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 2026 and January 2027 Semesters

MMPC-004: ACCOUNTING FOR MANAGERS

(Last date of submission for July 2026 Semester is 31st October 2026 and for January 2027 Semester is 30th April 2027)

School of Management Studies
INDIRA GANDHI NATIONAL OPEN UNIVERSITY
MAIDAN GARHI, NEW DELHI – 110 068

ASSIGNMENT

Course Code	**:**	**MMPC-004**
Course Title	**:**	**Accounting for Managers**
Assignment Code	**:**	**MMPC-004/TMA/JULY/2026**
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 2026 Semester is 31st October 2026 and for January 2027 Semester is 30th April 2027.

1. A businessman finds it difficult to assess the profitability and financial position of his business due to the absence of proper accounting records. Explain how accounting helps in maintaining systematic records, determining profit, assessing financial position, and facilitating decision-making.

2. 'A company observes that some costs remain constant while others change with the level of production.' In light of this statement, explain the concepts of Fixed Cost, Variable Cost, and Semi-Variable Cost with suitable examples.

3. Explain the concepts of Cost–Volume–Profit Analysis, Break-Even Point, and Margin of Safety, and discuss their role in managerial decision-making.

4. Elucidate the significance of the Chairman's Statement, Directors' Report, Auditor's Report, and Management Discussion & Analysis in an Annual Report.

5. A company spends substantial amounts on recruitment, training, and employee welfare. Explain how Human Resource Accounting helps in measuring the value of human resources and assists management in decision-making