

**MS - 04**

**Master of Business Administration (Banking & Finance) (MPB)**

**ASSIGNMENT  
For  
January 2025 and July 2025 Sessions**

**MS - 04: Accounting and Finance for Managers**

**(Last date of submission for January 2025 session is 30<sup>th</sup> April, 2025  
and for July 2025 session is 31<sup>st</sup> October, 2025)**



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

## ASSIGNMENT

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<b>Course Code</b>	<b>:</b>	<b>MS - 04</b>
<b>Course Title</b>	<b>:</b>	<b>Accounting and Finance for Managers</b>
<b>Assignment Code</b>	<b>:</b>	<b>MS - 04/TMA/JAN/2025</b>
<b>Coverage</b>	<b>:</b>	<b>All Blocks</b>

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

1. Identify the key developments in accounting over the past two decades and analyze the primary factors driving these advancements in the context of contemporary business and technological trends.
2. Define depreciation and explain how it differs from amortization. Provide a detailed discussion of the various methods used for calculating depreciation in modern accounting practices.
3. Define the concept of cost and elaborate on its key elements. Differentiate between direct costs and variable costs, providing relevant examples to illustrate the distinction.
4. What is financial risk? How does it differ from business risk? How does the use of financial leverage result in increased financial risk?
5. Define the working capital management. Why is it important to study the management of working capital as a separate area in financial management?