

## Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com.IV Sem.	Session: 2025-26

### Subject: Institutional Accounting

1.	Course Code	CC41	
2.	Course Title	Institutional Accounting	
3.	Course Type	Core -I	
4.	Pre-requisite (If any)	M.Com. III Sem.	
5.	Course Learning outcomes (CLO)	On successful completion of this course, students will be able to -  1. Knowledge about the accounting system of holding company. 2. Knowledge about the preparation of final account of a banking company. 3. Knowledge about the preparation of final account of an insurance company. 4. Knowledge about the preparation of dual accounting system. 5. Knowledge about accounting system of Government.	
6.	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

*BR*

### Part B- Content of the Course

## Total No. of Lectures

75

Unit	Topic	No. of Lectures
1.	Accounting for holding company(with one subsidiary company only).	15
2.	Accounting for Bank and Insurance Company (General and Life Insurance Company).	15
3.	Double Accounts System- Need, purpose, difference between single entry system and double entry system, form of presentation of final Account of Electricity, Gas, Water and Railway company. Money Inflation accounting.	15
4.	Accounting for Co-operative societies, Hotel Accounting.	15
5.	Government Accounting,(local government, municipal corporation, panchayat, colleges and universities), Human Resource Accounting (HRA).	15
<b>Keywords/Tags:</b> Accounting for holding company, Bank and Insurance Company, life insurance, Double Accounts System Accounting for Co-operative societies, Hotel Accounting.		

## Part C- Learning Resources

## Text Books, Reference books, Other Resources

1. Dr. Shukla, S.M., 'Institutional Accounting', Sahitya Bhawan Publications, Agra.
2. Krugman, P., Obstfeld, M., Melitz, M. (2017). International Economics- Theory and Policy Pearson.
3. Madura, J. (2017). International Financial Management. Cengage.
4. Mishkin, F.S. (2015). The Economics of Money Banking and Financial Markets. Pearson.
5. Dr. Agrawal, B.M., 'एडवांस अकाउंट्स', एस.चंद्र प्रकाशन, रामनगर, नई दिल्ली.
6. डॉ. शुक्ला, एम.सी. 'एडवांस अकाउंट्स', एस चंद्र प्रकाशन रामनगर, नई दिल्ली

7. डॉ. शुक्ला एस. एम. 'संस्थागत लेखांकन', साहित्य भवन पब्लिकेशंस, आगरा

**Suggestive Reading/ Web Links**

<https://sahityabhawanpublications.com/product/institutional-accounting-hindi-book/>

<https://dialnet.unirioja.es/descarga/articulo/7528775.pdf>

[https://www.stmaryscollegevidisha.edu.in/userfiles/Download/c09c830d-e972-4abd-942b-](https://www.stmaryscollegevidisha.edu.in/userfiles/Download/c09c830d-e972-4abd-942b-00eab0ce0b01/Institutional_Accounting(M.com)_4th_Sem.pdf)

[00eab0ce0b01/Institutional\\_Accounting\(M.com\)\\_4th\\_Sem.pdf](https://www.stmaryscollegevidisha.edu.in/userfiles/Download/c09c830d-e972-4abd-942b-00eab0ce0b01/Institutional_Accounting(M.com)_4th_Sem.pdf)

[https://research.rug.nl/files/82564746/Institutional\\_theory\\_and\\_management\\_accounting\\_research.pdf](https://research.rug.nl/files/82564746/Institutional_theory_and_management_accounting_research.pdf)

**Part D- Assessment and Evaluation**

**Suggested Continuous Evaluation Methods:**

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	-
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	-

**Any remarks/Suggestions:**