Company Accounts.

* Issue of shares
* Issued of Debentures
* Bonus and right ~~sha~~ issue
* Redemption of pref. share
* Redemption of debentures

Issue of shares.

Types of organisations.

Sole trader ⇒ single seller, capital contributed by one person.

Partnership firm ⇒ Partners owners, capital contributed by partners

Companies ⇒ Oweners are shareholders, capital is contributed by Shareholders

50,00,00,000 → 5000000 shares of 100 each

100 100 100 100 100

Share :- A share is a share (small part) is share capital of company

Shareholders :- The person who invest in share is known as shareholder

Share certificate :- The document is an issued as an evidence for their investment in shares is known as share certificate.

Face value :- The value printed on face of share certificate is known as Face value.

Issue price :- The price at which shares are issued it is know as issue price.

NOTE :-

→ Issue price can be at par (F.V = 100. IP = 100)

→ Issue price can be at premium [F.V. = 100 IP. = 110)

∴ 10 is excess money collected by company is profit for company and credited to securities premium a/c

* Issue price can not be at discount (F.V = 100 . IP = 95)

∴ prohibited by companies Act, 2013

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Page

Capital Structure

Authorised capital / Registered capital / Normal capital.

⇒ Maximum limit of shares which company can issue registered in Manorandom
(20,00,000 shares of ₹10 = 2,00,00,000)

ISSUED CAPITAL
share offered to public for subscription [5,00,000 for × 10 = ₹ 1,50,00000)

Unissued capital.
share not offered to public
(500000 × 10)

Subscribed capital
share purchased by public is subscribed capital
[14,00,000 × 10 = 1,40,00,000]

Unsubscribed capital
share not purchased by public
[1,00,000 × 10]

NOTE:- Maximum 90% subscription ~~requri~~ requied either issue will cancel

Called up capital
Amount demanded by company from shareholder
14,00,000 × 8 = 1,10,00,000)

Uncalled up.
Amount not yet demanded
[14,00,000 × 2 = 28/ak]

Paid up capital
Amount paid by shareholders
(13,00,000 × 8 = 1,04,00,000)

Unpaid capital.
Amount not yet paid by shareholder
(1,00,000 × 8 = 8,00,000)
it is known as calls-in-arrears