



विजनरी कॉमर्स अकॅडमी एलएलपी

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Branch 1 : Damodar App., Near Thane Railway Station,
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8286987552 / 8928059123
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Standard:- 12th Commerce
Subject:- Book Keeping & Accountancy

Issue Of Shares

Q4 Total 8 Marks Practical Question + At least 2 Marks Objective

Le bhari Ltd



50 Cr.

Share Capital

Shares issue in Public

Subscribe by public

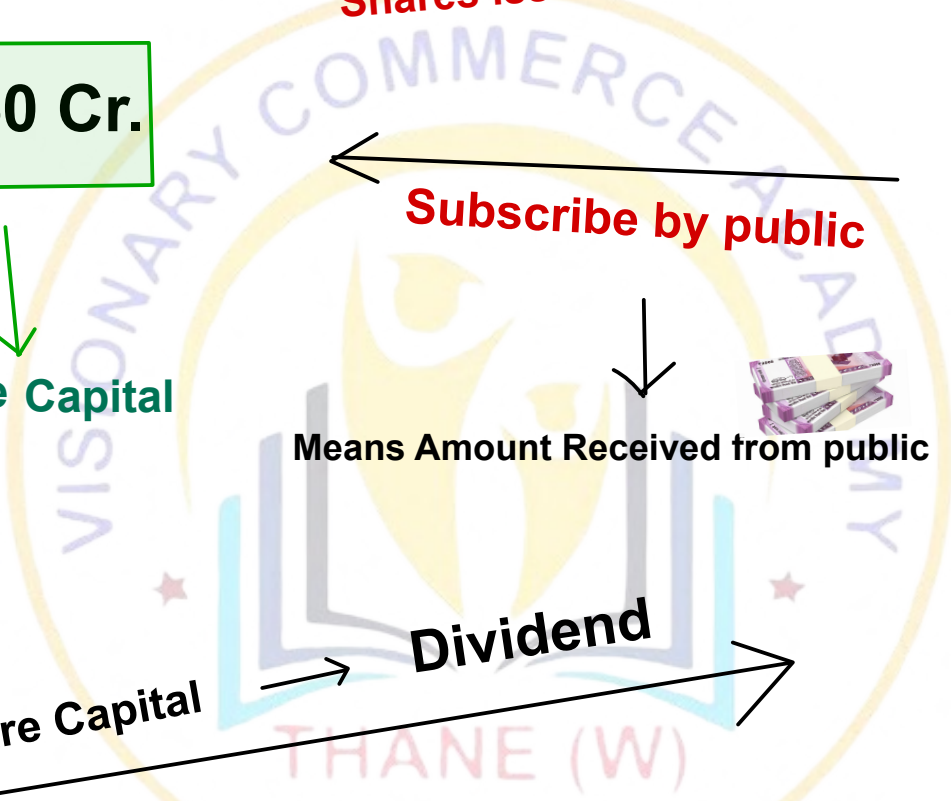
Means Amount Received from public

Dividend

Return on Share Capital

Shareholders

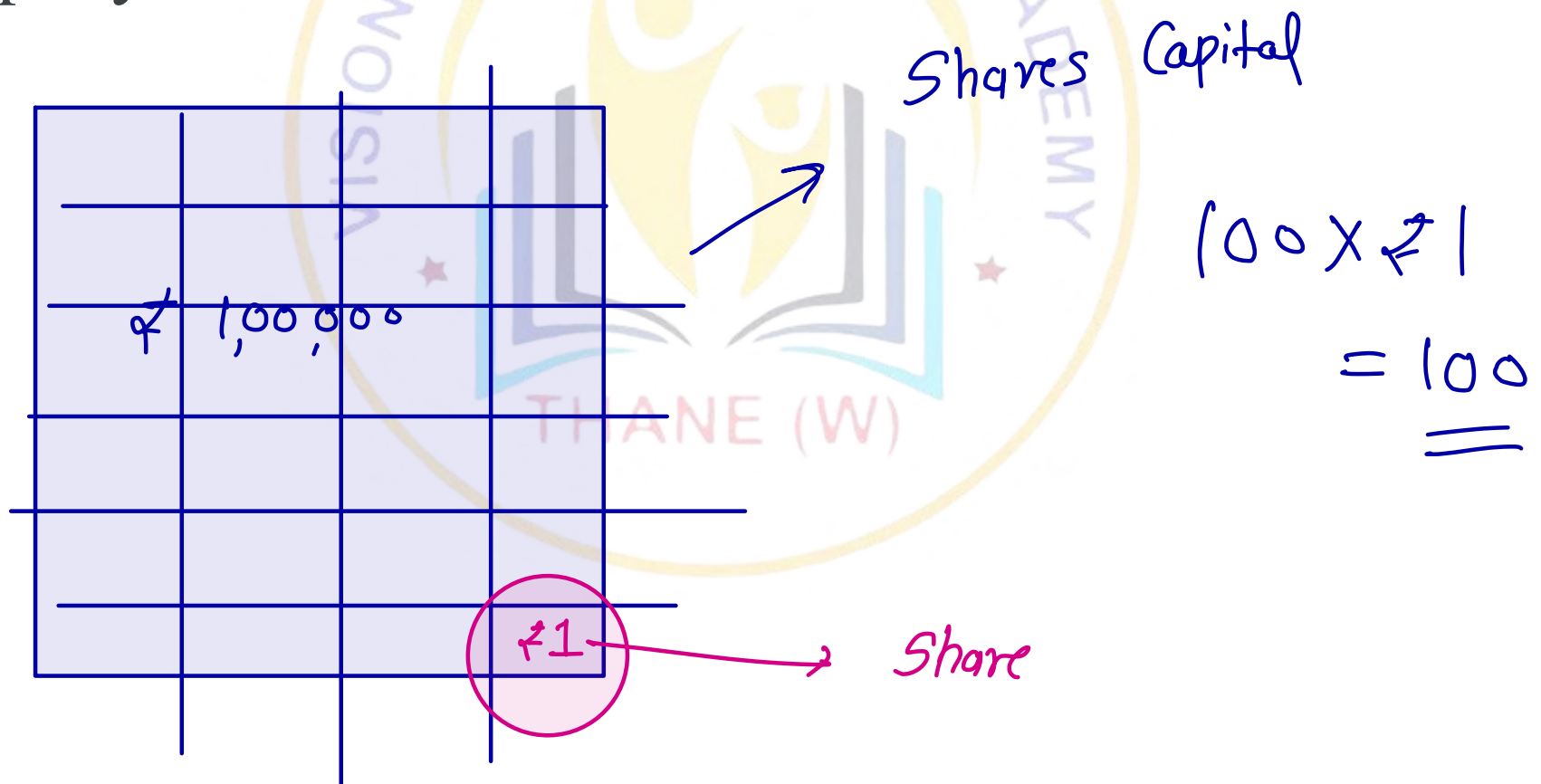
Owners



Meaning of Shares :-

Section 2(84) of the Companies Act, 2013

“share” means a share in the share capital of a company and includes stock.



Types of shares

Equity shares

Preference shares

Equity shares with
normal voting rights

Equity shares with ★
several voting rights

Cumulative shares
Non-cumulative shares

Convertible shares
Non-convertible shares

Participating shares
Nonparticipating shares

Redeemable shares
Non-redeemable shares

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70,000

Authorised share capital

50,000

Issued share capital

20,000

Unissued share capital

**Subscribed
share capital**

**UnSubscribed
share capital**

👉 Over subscription 👉 Normal subscription. 👉 Under subscription

Issued by Company

Apply by Public

50,000

35,000

Under Subscription

50,000

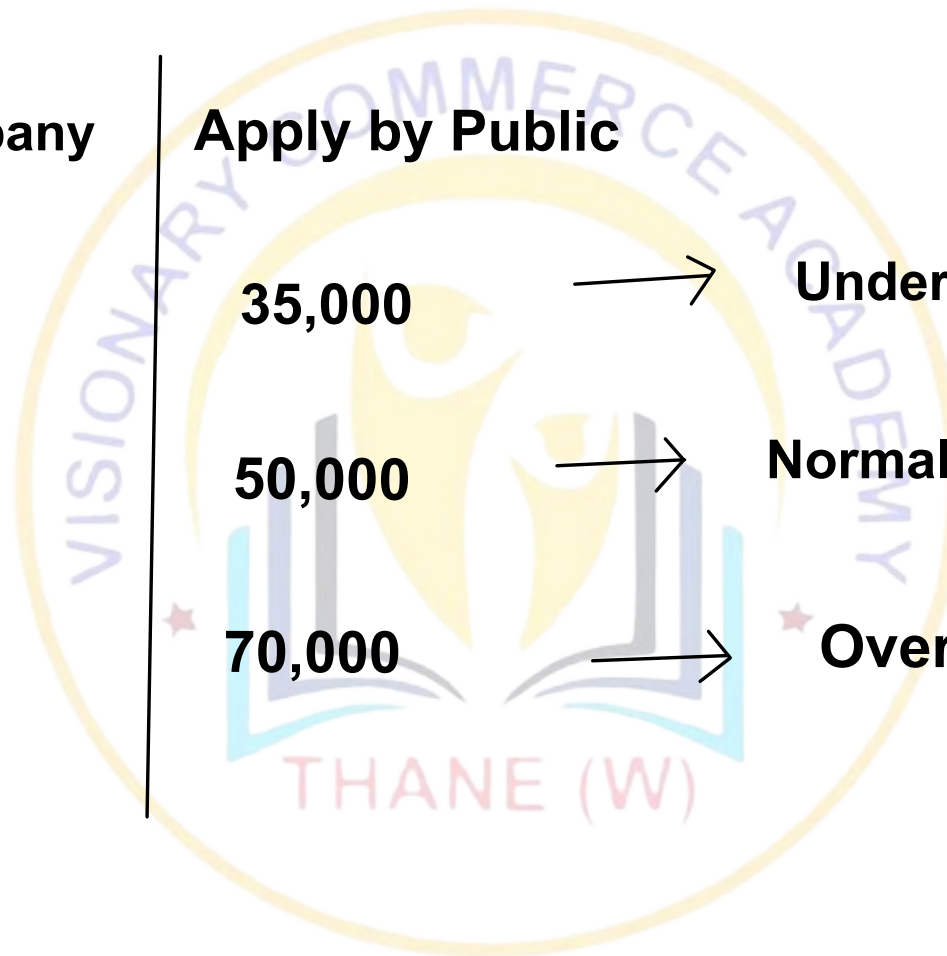
50,000

Normal subscription

50,000

70,000

Over subscription



Face Value = ₹100

₹ 70

**Called up
share capital**

**Uncalled up
share capital**

₹ 30

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**Paid up
share capital**

**Unpaid-up
capital**

₹60

₹10

THANE (W)

👉 Par

👉 premium

👉 discount



Application money → **Received**
→ **Due**

Allotment money → **Due**
→ **Received**

1st call money → **Due**
→ **Received**

2nd call or final call money → **Due**
→ **Received**

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Call in Arrears

Share forfeited / cancellation

Re issues of shares

Balance Amount transfer to reserve account

Journal entries

1) Share Application money received.

Bank A/cDr.
To Share application money A/c

2) share application money due.

Share application money A/c.....Dr.
To Share capital A/c

3) share Allotment money due. (at premium)

Share allotment money A/c.....Dr.
To security premium A/c (If in premium)
To Share capital A/c

4) Share Allotment money received.

Bank A/cDr.
To Share Allotment money A/c

5) share 1st call money due.

Share 1st call money A/c.....Dr.
To Share capital A/c
To Security Premium A/c (If in premium)

6) Share 1st call money received.

Bank A/cDr.
To Share 1st call money A/c

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7) share Final call money due.

Share Final call money A/c.....Dr.
To Share capital A/c

8) Share Final call money received.

Bank A/cDr.
To Share Final call money A/c

9) Call in Arrears

Bank A/c Dr
Call in Arrears A/cDr
To Respective Call money A/c

10) Share Forfeited / Cancellation of shares

Share Capital A/c..... Dr.
To Call in Arrears A/c
To Share Forfeited A/c

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11) Re issue of forfeited Shares

Bank A/cDr.
Share forfeited A/cDr.
To shares Capital A/c.

12) Balance of forfeited A/c Transfer to general reserve accounts.

Share forfeited A/cDr.
To capital Reserve A/c.



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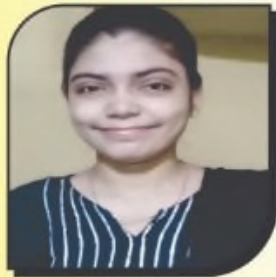
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Accounts Addicted (Accounts)

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College**

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Dnyanasadhana
College**

Ritesh Kapase



**S.Y.B. Com.
F.A = 94 / 100
IDOL (M.U.)**

Shivram Das



**F.Y. BAF
'O Grade'**

Sunil Sir : 8286987552

Sanjay Sir : 8928059123

Address : Damodar Apt., Basement, Behind Ashok Talkies, Thane (W)



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CMA-Foundation December 2023 Toppers



Mann Satra
342/400



Satvik Danduk
298/400



Muskan Chauhan
272/400



Adarsh Vishwakarma
250/400



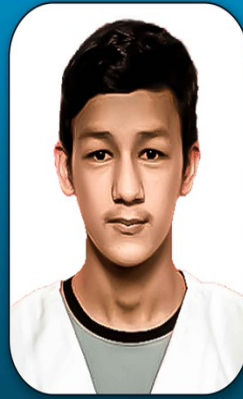
Priyanka Epili
248/400



Dinesh Rabari
246/400



Riya Sharma
242/400



Teja Batala
210/400



Adity Gupta
200/400

For More Information Contact on
8286987552/8928059123

Branch 1 : Damodar Apt., Behind ST Bus Stop Datta Mandir Road, Thane (W)

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COMING
SOON...**

ACTIVITIES



Debate Competition



Ananth Ashram Visit



**Bird Sanctuary
(Natural View)**



**Murud-Janjira Fort
(History)**



**RAIGADH KILA
(History)**



**National Park -
Cycling**