

CHAPTER- SHARE CAPITAL (COMPANY ACCOUNTS)

		CTSE	Self Evaluation Grades			
Sr.No.	Topic	Sub-Topic	Date			
1	Company	(a) Meaning				
		(b) Features of Company				
		-Artificial Person				
		-Limited Liability				
		-Perpetual Existence				
		-Common Seal				
		-Separate Legal Entity				
		-Transfer of Shares				
		-Regulations				
		-Management				
		-Registration				
		-Books of Accounts				
2	Difference between Partnership and Company	(i) Law				
		(ii) Registration				
		(iii) Number of Members				
		(iv) Legal Entity				
		(v) Liability				
		(vi) Transferability of Shares				
		(vii) Stability of the business				
		(viii) Auditing and publishing of accounts				
		(ix) Management				
		(x) Business				
		(xi) Distribution of profit				
		(xii) Winding Up				
3	Incorporation of a Business	(i) Promotion				
		(ii) Incorporation or Registration of a company				
		(iii) Capital subscription				
		(iv) Commencement of business				
4	Kinds of Company	(i) On the basis of Incorporation				
		-Chartered Companies				
		-Statutory Companies				
		-Registered Companies				
		(ii) On the basis of Liability				
		-Limited liability company				
		-Unlimited liability company				
		(iii) On the basis of transferability of shares				
		-Private Company				
		-Public Company				

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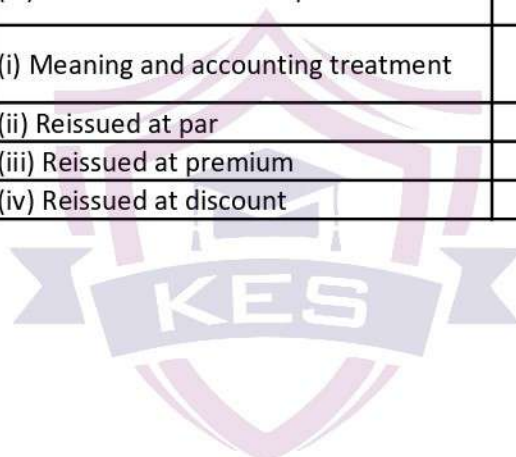
		CTSE	Self Evaluation Grades			
Sr.No.	Topic	Sub-Topic	Date			
5	Difference between Private and Public Company	(i) Number of members				
		(ii) Transferability of shares				
		(iii) Number of directors				
		(iv) Commencement of business				
		(v) Retirement of directors				
		(vi) Statutory meeting				
		(vii) Invitation to public				
		(viii) Name				
		(ix) Issue of a new shares				
6	Types of Shares	(i) Meaning				
		(ii) Types of Shares				
		(a) Preference Shares				
		-Cumulative Preference Shares				
		-Non- Cumulative Preference Shares				
		-Participating Preference Shares				
		-Non-Participating Preference Shares				
		-Convertible Shares				
		-Non- Convertible Shares				
		-Redeemable Shares				
		-Irredeemable Shares				
		(b) Equity Shares				
		(c) Sweat Equity Shares				
7	Difference between Preference Shares and Equity Shares	(i) Right of dividend				
		(ii) Rate of dividend				
		(iii) Refund of capital				
		(iv) Redeemability				
		(v) Voting rights				
		(vi) Arrears of dividend				
		(vii) Convertibility				
		(viii) Premium				
		(ix) Right to participate in management				
		(x) Formation of company				
		(xi) Bonus shares				
8	Share Capital of a Company	(i) Meaning				
		(ii) Kinds of Share Capital				
		-Authorised Capital				
		-Issued capital				
		-Subscribed Capital				
		-Called up Capital				
		-Paid up Capital				
-Reserve Capital						

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9	Difference between Capital Reserve and Reserve Capital	(i) Meaning				
		(ii) Creation				
		(iii) Disclosure in Balance Sheet				
		(iv) Resolution				
		(v) Receipts				
		(vi) Use				
10	Issue of Shares	(i) Public Issue of shares				
		(ii) Private placement of shares				
11	Accounting treatment for Issue of shares	(i) Issue at par				
		-For the receipts of application of money				
		-For transferring shares application of money				
		-For making Shares allotment money due				
		-For receipt of share allotment money				
		-For making first call money due				
		-For receipt of first call money				
		(ii) Issue of shares at premium				
		-If it is received with the application of money				
		-If the premium money received along with the allotment				
12	Under subscription	(i) Meaning				
13	Over Subscription	(i) Full Allotment				
		(ii) Partial or Pro-rata Allotment				
		(iii) Combination of Rejection and Partial Allotment				
14	Difference between Under and Over subscription	(i) Meaning				
		(ii) Treatment				
		(iii) Refund of Capital				
		(iv) Minimum Subscription				

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15	Call in Arrears	(i) Meaning				
		(ii) Accounting treatment without opening call in arrears account				
		(iii) Accounting treatment by opening call in arrears account				
		(iv) Interest on calls in arrears				
		-For interest receivable on it				
		-For interest received on its account				
		-For closing interest on calls in arrears A/c				
16	Call in Advance	(i) Meaning				
		(ii) Interest on call in advance				
		-For the interest payable on calls in advances				
		-For the interest paid on call in advances				
		-For closing interest on calls in advance A/c				
17	Forfeiture of Shares	(i) Meaning and accounting treatment				
		(ii) when were issued at premium				
		-When securities premium amount has been received				
		-When premium has not been received				
		(iii) when were issued at discount				
		(iv) when were issued at par				
18	Reissue of forfeited shares	(i) Meaning and accounting treatment				
		(ii) Reissued at par				
		(iii) Reissued at premium				
		(iv) Reissued at discount				



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Sr.No.	Topic	Sub-Topic	Date			
19	Issue of shares to Promoters	(i) Meaning and accounting treatment				
20	Issue of shares to underwriters	(i) Meaning and accounting treatment				
		Signature of Student				
		Signature of Mentor/Teacher				
Key To Grades			This self Evaluation sheet has four date columns. Student shall fill grades to all topics in one date column in a sitting. By the fourth attempts, all grades should be 'A' for getting best marks in exams.			
Write 'A' if you know the concept fully (when you know 100%)						
Write 'B' if you need revision once (when you know between 75%-100%)						
Write 'C' if you know the concept partially (when you know about 50%)						
Write 'D' if you know the concept very little (when you know about 25%)						
Write 'E' if you don't know the concept at all (when you know 0%)						



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