



# Share Capital

*['sher 'kɑ-pə-tʰl]*

The money a company raises by issuing common or preferred stock.

# Share Capital

**Lee Roach**



## Share Capital:

Share Capital Accounting - English Navneet Singh, Share capital refers to the total amount of capital raised by a company through the issuance of shares to shareholders. It represents the ownership stake that shareholders have in the company. Share capital is one of the key components of a company's balance sheet and is categorized into different types of shares, each with its own rights and privileges. Here are some important points about share capital:

- Authorized Share Capital:** This is the maximum amount of share capital that a company is authorized to issue as specified in its articles of association or charter. It represents the upper limit of the company's capital raising capacity.
- Issued Share Capital:** Issued share capital is the portion of authorized share capital that the company has issued and sold to shareholders. It represents the total value of shares that are in the hands of investors.
- Subscribed Share Capital:** Subscribed share capital is the portion of issued share capital that shareholders have agreed to purchase or subscribe to. It may be equal to or less than the total issued share capital, depending on the extent to which shareholders have subscribed to the shares offered by the company.
- Paid up Share Capital:** Paid up share capital is the portion of subscribed share capital for which shareholders have already made payments to the company. It represents the actual funds received by the company in exchange for the shares issued.

**Types of Shares:** Share capital may consist of different types of shares, such as ordinary shares, preference shares, or redeemable shares, each with its own rights and characteristics. For example, ordinary shares typically confer voting rights and entitle shareholders to dividends, while preference shares may have priority rights to dividends or assets in the event of liquidation.

**Increase or Decrease:** Companies may increase their share capital through a process known as capitalization, which involves issuing additional shares to existing shareholders or selling new shares to outside investors. Conversely, share capital can be reduced through processes like share buybacks or capital reduction schemes, subject to legal and regulatory requirements.

**Regulatory Compliance:** Companies are required to comply with relevant laws and regulations governing the issuance and management of share capital. This includes disclosure requirements, approval procedures, and compliance with corporate governance standards. Overall, share capital plays a crucial role in determining the ownership structure, financing, and governance of a company, and it reflects the financial resources available to support its operations and growth.

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Inquiry and Investigation 16 Winding up of a Company 17 Miscellaneous Appendix      **Corporate Laws** Devendra Jarwal, 2018-07-01 It gives me immense pleasure to present second edition my book Corporate Laws The Companies Act 2013 in a comprehensive form has brought with it enormous changes in almost all fields of corporate legislation and the industry is facing severe implementation challenges due to limited guidance towards the implementation aspects of the Act Therefore it is imperative to understand the magnitude and implications of these changes for ensuring compliance as per the new requirements Keeping this context in mind it is my pleasure to present this book with focus in depth on the practical implications of the changes brought about by the Companies Act 2013 along with the relevant rules notifications and circulars We are in the age of transition in the context of Corporate Law environment as we are adopting new provisions of the Act of 2013 with the recent two amendments The book aims to provide undergraduate students in commerce and law with the knowledge of company law in a simple comprehensive and lucid language In most part of the book the legal provisions are included in their original form so as to develop legal interpretation skill among the students This book is also helpful for the students of ICAI ICSI and ICWAI Students The strength of book is secretarial aspects of company law as relevant rules and forms have been duly mentioned at the appropriate places      UGC NET Commerce Paper II Chapter Wise Notebook | Complete Preparation Guide EduGorilla Prep Experts, 2022-09-01 Best Selling Book in English Edition for UGC NET Commerce Paper II Exam with objective type questions as per the latest syllabus given by the NTA Increase your chances of selection by 16X UGC NET Commerce Paper II Kit comes with well structured Content Chapter wise Practice Tests for your self evaluation Clear exam with good grades using thoroughly Researched Content by experts      **Company Law and Precedents** Arthur Stiebel, 1920      International Legal English Student's Book with Audio CDs (3) Amy Krois-Lindner, TransLegal, 2011-07-14 International Legal English Second edition is the definitive course for students who need to work in the international legal community International Legal English Second edition teaches learners how to use English in a commercial law environment and is suitable for classroom use or self study This second edition has fully updated content including twice the number of authentic case studies compared to the first edition and contains a new unit on Transnational Commercial Law An updated pull out glossary is included in the Student's Book International Legal English Second edition is ideal preparation for the Cambridge International Legal English Certificate ILEC and contains exam practice tasks exam tips and a practice ILEC test

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