



Share Capital

['sher 'kɑ-pə-tʰl]

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

Share Capital

Dr. S. K. Singh



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.

Consolidated Financial Reporting Paul Taylor, 1996-05-25. This book introduces and examines what is currently the most central and controversial area in financial reporting. It is designed so that readers with particular interests can easily find their way through clearly marked sections.

Advanced Accounts Volume II, 19th Edition Shukla M.C./ Grewal T.S. & Gupta S.C., Keeping in pace with the changing accounting practices, this revised edition of Advanced Accounts Volume II provides a contemporary and comprehensive presentation of accounting concepts and applications.

Advanced Accounts (Complete) S C Gupta, 1997-12. Useful for UG and PG students.

The Public General Acts and General Synod Measures Great Britain, 1972.

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Unlocking Company Law Susan McLaughlin, 2015-03-05

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Companies Parent Companies With A S 21 14 Liquidation of Company Voluntary Liquidation Only 15 Voyage Accounts 16 Investment Accounts 17 Underwriting of Shares Double Account System Accounts of Banking Companies Objective Type Questions **Indian Company Law by Anju Agarwal, Dr. Satish Kumar Saha, C S Rachit Mittal** Anju Agarwal, Dr. Satish Kumar Saha,C S Rachit Mittal,2020-06-30 1 Company An Introduction 2 Company Law Its History and Administration 3 Kinds of Companies 4 Promotion and Incorporation of a Company 5 Memorandum of Association 6 Articles of Association 7 Prospectus 8 Share and Share Capital 9 Membership in a Company 10 Transfer and Transmission of Shares 11 Borrowing Power of a Company 12 Debentures 13 Declaration and Payment of Dividend 14 Directors Company Management 15 Managerial Personnel 16 Annual General Meeting 17 Account and Audit 18 Prevention of Oppression and Mis Management 19 Inspection and Investigation 20 Registration Office and Fees 21 Removal of Name of Companies from Register of Companies 22 Compromises Arrangements Reconstruction and Amalgamation 23 Winding up of Companies 24 Winding up of Unregistered Companies and Companies Incorporated Outside India 25 Miscellaneous Appendix Appendix

Embracing the Beat of Expression: An Emotional Symphony within **Share Capital**

In a global consumed by monitors and the ceaseless chatter of instantaneous transmission, the melodic beauty and mental symphony created by the prepared word frequently fade into the background, eclipsed by the persistent noise and disturbances that permeate our lives. But, located within the pages of **Share Capital** a charming literary treasure brimming with natural feelings, lies an immersive symphony waiting to be embraced. Crafted by a wonderful composer of language, this charming masterpiece conducts visitors on a psychological trip, well unraveling the concealed tunes and profound impact resonating within each cautiously constructed phrase. Within the depths of the moving review, we can examine the book's main harmonies, analyze its enthralling publishing type, and submit ourselves to the profound resonance that echoes in the depths of readers' souls.

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