

Corporate Accounting Notes

Company: A company, abbreviated as co., is a legal entity representing an association of people, whether natural, legal or a mixture of both, with a specific objective. Company members share a common purpose and unite to achieve specific, declared goals.

Accounting: The American Institute of Certified Public Accountants (AICPA) defines accounting as: "the art of recording, classifying, and summarizing in a significant manner and in terms of money, transactions and events which are, in part at least of financial character, and interpreting the results thereof."

Corporate Accounting: *Corporate accounting deals with processes such as the preparation of cash flow statements, financial records, balance sheets and more. It can be used to handle unique corporate business processes such as absorption, amalgamation and the creation of consolidated documents.*

Share: A share is the interest of a member in a company. Section 2(84) of the Companies Act, 2013 (hereinafter referred to as Act) "share" means a share in the share capital of a company and includes stock. It represents the interest of a shareholder in the company, measured for the purposes of liability and dividend.

Equity Shares:

Equity shares are long-term financing sources for any company. These shares are issued to the general public and are non-redeemable in nature. Investors in such shares hold the right to vote, share profits and claim assets of a company.

Types of Equity Shares: There are following types of Equity shares:

- **Bonus shares**

As the name might suggest, bonus shares are those stocks that companies issue to the existing shareholders sans any additional charge. Through the issuance of bonus shares, companies can convert their retained earnings into stocks. Usually, companies provide these bonus shares to shareholders instead of paying out dividends.

Furthermore, organisations issue bonus shares on a pro-rata basis. So, if Mr. Amit holds 200 shares of Hindustan Unilever Ltd and the company announces its decision to issue 1:4 as a bonus, then he will receive 50 additional shares for free.

- **Right shares**

Right shares refer to the offerings that a company makes to its existing shareholders to purchase new shares at a specific price within a particular period. In other words, the right shares are those new stocks on which existing stakeholders can lay claim before such issuing company opens them up to public trading.

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(Educator),2021-11-27 B com Corporate Accounting Notes covers the share capital redeemable share accounts debenture accounts underwriting of shares right shares bonus shares profit prior the incorporation managerial remuneration final accounts of company and liquidation of company in detail I hope this notes will be helpful for you for increasing your understanding in corporate accounting and also cover your syllabus in B Com relating to this subject

Business Accounting System Implementation (English Edition) Asok K Nadhani,2025-04-17 DESCRIPTION Implementing a Business Accounting System requires meticulous planning evaluation and execution This Book is a practical guide to help businesses navigate the complexities of selecting configuring and integrating accounting solutions tailored to their needs This book covers a wide range of topics from understanding core features of accounting software to implementing enterprise wide Business Accounting systems Whether you're a small business looking for low cost Smartphone enabled system or Large enterprise to implement Integrated System this book provides step by step guidance for assessment of needs review selection of right solution and its successful implementation This book categorises accounting software based on business size and functional requirements offering a comprehensive analysis of key features modules and pricing It provides overview of 20 leading Indian accounting solutions helping organisations evaluate and choose the most suitable software for their needs Enterprise Accounting System Align Books Logic Software Zoho Books Integrated Accounting System Busy Accounting Marg ERP Profit Books Real Books Saral Accounts Vyapar Accounting Tally Prime Low Cost Accounting Software Khata Billing Kuber Accounting My Bill Book GST Billing Accounting Software uBooks FACE FocusLyte CaptainBiz Clear One SleekBill Swipe GoGSTBill Finally the book explores AI Artificial Intelligence in business accounting covering its latest advancements trends and automation applications It also provides a concise overview of select AI driven accounting tools offering a contemporary and technology focused perspective

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