प्रीमियम पर अंशों का निगंमन (Issue of Shares at Premium)

Illustration 6. एक सोमित कम्पनी ने 10,000 साधारण अंश जो 10 रु० वाले थे 2 रु० प्रीमियम पर निर्गमित किये।3 रु<mark>० आवेदन पर ४ रु० आवं</mark>टन पर (प्रीमियम सहित), और शेष राशि प्रथम व अन्तिम याचना पर देय है। सभी अंश ले लिए गर् और पूरा भुगतान कर दिया गया। निर्गमन का खर्च 2,000 रु० है जिसको नियमानुसार समायोजित करना है। रोजनामचा प्रविध्य कोजिए।

A Limited Company issued 10,000 equity shares Rs. 10 each at a premium of Rs. 2 each, payable Rs. 3 on application, Rs. 4 on allotment (including premium), and balance on first and final call. All the shares were taken up and fully paid. Expenses of issue amounted to Rs. 2,000 which may be written off as per rules. Pass Journal Entries.

Solution. Journal Entries		Rs.	R
	Dr.	30,000	, A
Bank A/c	-		30,00
To Equity Share Application A/c			- 0,00
(For application money received on 10,000 shares @ Rs. 3/- each)	Dr.	30,000	
Equity Share Application A/c	2		30,0
To Equity Share Capital A/c			- 0,0
(For application money transferred)	Dr.	40,000	
Equity Share Allotment A/c		-	20,0
To Equity Share Capital A/c		T 🛷 📶	20,0
To Securities Premium A/c	ach)		
(For allotment money together with premium due on 10,000 shares @ Rs. 4/- e	Dr.	40,000	
Bank A/c	Di.	.0,000	40,
To Equity Share Allotment A/c		in the at	
(For allotment money received)	Dr.	50,000	
Equity Share First and Final A/c	J	30,000	50,
To Equity Share Capital A/c			,
(For final call money due on 10,000 shares @ Rs. 5/- each)	Dr.	50,000	
Bank A/c	D 1.	20,000	50.
To Equity Share First and Final Call A/c			
(For final call money received)	Dr.	2,000	
Share Issue Expenses A/c	D	Jul 75	2
To Bank A/c	110		
(For expenses incurred on issue of shares)	Dr	2,000	
Securities Premium A/c	D1.	7,333	2
To Share Issue Expenses A/c (For share issue expenses written off out of Securities Premium A/c)		, per	
(For share issue expenses withen on out of occurred remaining	3 4 20		

प्रीमियम की राशि का किश्तों में भुगतान (Payment of Premium in Instalments)

कभी-कभी प्रीमियम की राशि अधिक होने पर अंशधारियों द्वारा भुगतान की सुविधा को ध्यान में रखते हुए ऐसी व्यवस्था की जाती है कि प्रीमियम की राशि को कई हिस्सों में बांट दिया जाता है और सम्बन्धित लेखे भी भुगतान की व्यवस्था के अनुसार ही किए जाते हैं।

Illustration 7. अजय कम्पनी लि॰ ने 100 रु॰ वाले 8,000 अंश 4 रु॰ प्रति अंश प्रीमियम पर निर्गमित किए। किसी इस प्रकार निश्चित की गईं-4 रु॰ आवेदन पर (1 रु॰ प्रोमियम सहित), 3 रु॰ आबंटन पर (1 रु॰ प्रोमियम सहित), 4 रु॰ प्रथम याचना पर (1 रु॰ प्रीमियम सहित), 3 रु॰ द्वितीय एवं अन्तिम याचना पर (1 रु॰ प्रीमियम सहित)।

सभी राशियाँ यथा-समय प्राप्त कर ली गईं। कम्पनी की पुस्तकों में रोकड़ पुस्तक एवम् आवश्यक जर्नल प्रविष्टियाँ की^{जिए} तथा चिट्ठा भी बनाइये।

Ajay Company Ltd. issued 8,000 equity shares of Rs. 10 each payable at a premium of Rs. 4 per share. Instalments were fixed as under: Rs. 4 on application (including premium Re. 1), on allotment Rs. 3 (including premium Re. 1), on 1st call Rs. 4 (including premium Re. 1); on second and final call Rs. 3 (including premium Re. 1). All the amounts were duly received.

Prepare Cash Book in the books of the company and pass the necessary Journal Entries and also

(,,,,	Prepare Cash Book in the books of	the company and	pass the necessar	,	A. 3. 16. 16.	
prej	Solution. Sheet.	Journal Entric	es	7 to 1) , /2	
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	Share Allotment A/c	(2)11		Dr.	24,000	16,000
(3)	To Share Capital A/c	est on Strain				8,000
		man age square	1.C - witing Pr	emium A/c)		0,000
	(For amount of allotment transferred to	o Share Capital A/c	and Securities I is	Dr.	32,000	167
(5)	Share 1st Call A/c	aims a seri				24,000
	To Share Capital A/c	FPATE THE	inji in tay inni issii		711	8,000
	To Securities Premium A/c (For amount of 1st call transferred to	Chare Canital A/C	and Securities Pr	emium A/c)	1	
	(For amount of 15, call transferred to	Share Capital 122	TREATED TO THE	Dr.	24,000	
(7)	Share IInd and Final Call A/c	and the same of the same	The second of the second	shid af ista t	: 1	16,000 8,000
	To Share Capital A/c To Securities Premium A/c	The state of the state of	price with	•.•		8,000
	To Securities Premium A/C (For amount of IInd and final call tra	insferred to Share	Capital A/c and Se	ecurities		
GET YOU	Decree (1)			/ [
	Premium २०८). नोट—रोकड़ सम्बन्धी सभी प्रविष्टियाँ सीधे र	रोकड बही में की गई	हैं।			
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(8)	Danle Ala		and the last		1.4	24,00
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