

प्रीमियम पर अंशों का निर्गमन (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 रु० आवेदन पर 4 रु० आबंटन पर (प्रीमियम सहित), और शेष राशि प्रथम व अन्तिम याचना पर देय है। सभी अंश ले लिए गए और पूरा भुगतान कर दिया गया। निर्गमन का खर्च 2,000 रु० है जिसको नियमानुसार समायोजित करना है। रोजनामचा प्रविष्टियाँ कीजिए।

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

	Dr.	Rs.	Rs.
Bank A/c To Equity Share Application A/c (For application money received on 10,000 shares @ Rs. 3/- each)	Dr.	30,000	30,000
Equity Share Application A/c To Equity Share Capital A/c (For application money transferred)	Dr.	30,000	30,000
Equity Share Allotment A/c To Equity Share Capital A/c To Securities Premium A/c (For allotment money together with premium due on 10,000 shares @ Rs. 4/- each)	Dr.	40,000	20,000 20,000
Bank A/c To Equity Share Allotment A/c (For allotment money received)	Dr.	40,000	40,000
Equity Share First and Final A/c To Equity Share Capital A/c (For final call money due on 10,000 shares @ Rs. 5/- each)	Dr.	50,000	50,000
Bank A/c To Equity Share First and Final Call A/c (For final call money received)	Dr.	50,000	50,000
Share Issue Expenses A/c To Bank A/c (For expenses incurred on issue of shares)	Dr.	2,000	2,000
Securities Premium A/c To Share Issue Expenses A/c (For share issue expenses written off out of Securities Premium A/c)	Dr.	2,000	2,000

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 लि० ने 100 रु० वाले 8,000 अंश 4 रु० प्रति अंश प्रीमियम पर निर्गमित किए। किस्तें इस प्रकार निश्चित की गईं—4 रु० आवेदन पर (1 रु० प्रीमियम सहित), 3 रु० आबंटन पर (1 रु० प्रीमियम सहित), 4 रु० प्रथम याचना पर (1 रु० प्रीमियम सहित), 3 रु० द्वितीय एवं अन्तिम याचना पर (1 रु० प्रीमियम सहित)।

सभी राशियाँ यथा-समय प्राप्त कर ली गईं। कम्पनी की पुस्तकों में रोकड़ पुस्तक एवम् आवश्यक जर्नल प्रविष्टियाँ कीजिए 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 Balance Sheet.

Solution.**Journal Entries**

	Dr.	Rs.	Rs.
(2) Share Application A/c To Share Capital A/c To Securities Premium A/c (For application money transferred to Share Capital A/c and Securities Premium A/c)	Dr.	32,000	24,000 8,000
(3) Share Allotment A/c To Share Capital A/c To Securities Premium A/c (For amount of allotment transferred to Share Capital A/c and Securities Premium A/c)	Dr.	24,000	16,000 8,000
(5) Share 1st Call A/c To Share Capital A/c To Securities Premium A/c (For amount of 1st call transferred to Share Capital A/c and Securities Premium A/c)	Dr.	32,000	24,000 8,000
(7) Share IInd and Final Call A/c To Share Capital A/c To Securities Premium A/c (For amount of IInd and final call transferred to Share Capital A/c and Securities Premium A/c)	Dr.	24,000	16,000 8,000

नोट - रोकड़ सम्बन्धी सभी प्रविष्टियाँ सीधे रोकड़ बही में की गई हैं।

Cash Book (Bank Column)

	Rs.	Rs.
To Share Application A/c	32,000	By Balance c/d 1,12,000
To Share Allotment A/c	24,000	
To Share 1st Call A/c	32,000	
To Share IInd and Final Call A/c	24,000	
	1,12,000	
		1,12,000

यदि प्रश्न में रोकड़ बही बनाने को नहीं कहा गया होता तो 1, 4, 6 और 8 वीं प्रविष्टि इस प्रकार होंगी-

	Dr.	Rs.	Rs.
(1) Bank A/c To Share Application A/c (For application money received on 8,000 shares @ Rs. 4/- each including premium)	Dr.	32,000	32,000
(4) Bank A/c To Share Allotment A/c (For allotment money received on 8,000 shares @ Rs. 3/- each including premium)	Dr.	24,000	24,000
(6) Bank A/c To Share First Call A/c (For 1st call money due on 8,000 shares @ Rs. 4/- per share including premium)	Dr.	32,000	32,000
(8) Bank A/c To Share Second and Final Call A/c (For second and final call money received on 8,000 shares @ Rs. 3 per share including premium)	Dr.	24,000	24,000