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CBSE COMMERCE BOOSTER

Class 12 Accountancy

Company Accounts One-Liners

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1945 P, Sainik Colony, Sector 49, Faridabad, Haryana 121001

Call / WhatsApp: +91 98916 12831 (9891612831) • www.topperhubacademy.com

Share Capital

- Types of share capital: authorised, issued, subscribed.
- Issue of shares at par and at premium.
- Calls in arrears and calls in advance.
- Forfeiture and re-issue of shares.

Debentures

- Debenture: an acknowledgement of debt by a company.
- Issue of debentures for cash and consideration.
- Interest on debentures and its treatment.
- Redemption of debentures basics.

Analysis of Statements

- Financial statements of a company.
- Comparative and common-size statements.
- Accounting ratios: liquidity, solvency, profitability.
- Cash flow statement (operating, investing, financing).

Want the full Company Accounts PDF with formats?

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