ACCOUNTANCY - STANDARD XII

Unit	Expected learning outcome	Contents	Transational strategy activity	Teaching Aids	No. of period s
1.D epr eci atio n	Understands the meaning and definition of depreciation	1.1. Introduction 1.1.1 Meaning 1.1.2. Definition	Explain the need depreciation, causes of depreciation and methods of calculating depreciation	Charts Black Board visit to a factory	14
	Identifies the reasons for providing depreciation	1.2. Need	2. Explain the terms relevant to depreciation of fixed asset by showing the materials and field trips to a factory		
	Recognize the causes of depreciation	1.3. Causes	3. The amount of depreciation, the rate of depreciation and the profit or loss on sale of an asset to be calculated by the prescribed formulae		
	Understands the various basic terms relevant to accounting for depreciation	1.4.Basic terms 1.4.1.Fixed asset 1.4.2. Life of an Asset 1.4.3. Residual value 1.4.4.Obsolescen ce 1.4.5. Effluxion of time 1.4.6. Maintenance 1.4.7. Replacement	4. Asset and depreciation Account – to be prepared by posting of journal entries		
	Recognizes the various methods of charging depreciation	1.5. Methods 1.5.1. Straight Line Method Illustration 1.5.2. Written Down value Method 1.5.3. Sinking fund method 1.5.4. Annuity method 1.5.5. Insurance policy method 1.5.6. Revaluation method			

	Estimates the amount of depreciation and the rate of depreciation under straight line method (SLM) Determines the	1.6. Calculation of amount of depreciation – illustration 1.6.1 Calculation of Rate of depreciation – illustration			
	profit or loss at the time of sale of asset	of Profit or Loss on sale of asset (restricted to purchase and sale of one asset)			
	Transforms the journal entries into ledger accounts i.e. Asset account and depreciation account under straight-line method and written down value method.	1.8. Preparation of Asset Account and Depreciation Account under Straight Line & Written Down method			
2. Fin al acc ou nts adj ust me nts	1. Regonizes the format of trading account,profit and loss account and balance sheet	2.1. Introduction 2.2. Common adjustments 2.2.1. Closing stock 2.2.2. Outstanding expenses 2.2.3. Prepaid expenses 2.2.4. Accrued incomes 2.2.5. Incomes received in advance 2.2.6. Interest on capital 2.2.7.Interest on drawings 2.2.8.Interest on loans	Format – to be explained through chart. Items to be placed and explained to find out the Gross profit or loss and net profit or loss and to know the financial position of the business by the preparation of 1) Trading Account 2) Profit and loss account 3) Balance sheet	Charts, models & black board, newspaper cuttings field trip	24
	Recalls the importance of final accounts	2.2.9.Depreciatio n 2.2.10. Bad debts			

	Identifies the	2.2.11.Provision			
	common adjustments	for bad & doubtful debts			
		2.2.12. Provision for discount on			
		debtors			
		2.2.13. Provision for discount on			
		creditors			
		2.3. Preparation of final accounts			
		with a maximum			
		of 20 items and 6 adjustments			
		including closing			
		stock.			
		Illustration including			
		adjusting entries,			
		transfer entries and problems			
		with 6 adjustments only			
	Understands				
	the adjustments				
	with adjusting				
	entries and transfer entries				
	and placement in the final				
	accounts.				
3.I nte	Recalls the meaning,	3.1 Financial statement	1.Explain the meaning role of ration analysis with financial	Chart black board	28
rpr	significance	analysis	statement analysis	bould	
eta tion	and purpose of financial	3.1.1. Meaning 3.1.2.			
of	statement	Significance			
fina nci	analysis	3.1.3.Purpose 3.1.4. Limitations			
al					
stat em					
ent s					
_	Recognizes the	3.2. Ratio	2. Ratios to be explained		
	meaning and role of ration	analysis 3.2.1. Meaning	through charts or using the black board		
	analysis	3.2.2. Role			
	Categories the various ratios	3.3. Classification of ratios	3. Liquidity ratios and profitability through calculation		
	on the basis of	3.3.1. Liquidity	using formulae.		
	liquidity, solvency	ratio- meaning & calculation			
	profitability and	3.3.1.1. Current			
	activity ratio	ratio 3.3.1.2. Liquidity			
		ratio			
<u> </u>		3.3.1.3. Quick			

		ratio			
		3.3.1.4. Calculation- Illustration 3.3.2. Solvency ratios			
	Understands the meaning of current ratio, liquidity ratio, debt-equity ratio, debt- total funds ratio, gross profit ratio, operating ratio and net profit ratio and activity ratios	3.3.2.1. Debt- equity ratio 3.3.2.2. Debt- total funds ratio 3.3.3. Profitability ratios 3.3.3.1. Gross profit ratio 3.3.3.2. Operating ratio 3.3.3.2. Operating ratio 3.3.3.3. Net profit ratio 3.3.3.4. Calculation- Illustration 3.3.4. Activity ratios 3.3.4.1. Capital turnover ratio 3.3.4.2.Fixed assets turnover ratio 3.3.4.3. Stock turnover ratio 3.3.4.4. Debtors turnover ratio			
	Calculate three ratios (3) for liquidity and profitability	3.4. Calculation of liquidity ratios (3) and profitability ratios (3) with necessary items only			
	Applies the formulae to find out the ratios				
4. Ca sh bu dg et	 Understands the meaning and uses of the cash budget Analysis the cash budget by preparing as per the receipts and payments method 	 4.1. Introduction 4.2. Meaning 4.3. Utility 4.4. Preparation of cash budget as per receipts and payments method (simple problems) – Illustration Maximum of 3 months restricted to five items only 	 Explains the meaning and utility of the cashbook and the items placed in the cashbook. Cash budget to be prepared as per receipts and payments method 	Chart, model, black board	7
5.A cco unt s fro	Recognizes the double entry system	5.1. Introduction 5.1.1. Meaning 5.1.2. Definition 5.1.3. Features 5.1.4. Limitations	1. Nature of the single entry system to be explained	Chart model, black board, field trip	21

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m inc om plet e rec ord s				
	Understands the meaning, definition, features and limitations of single entry system	5.2. Ascertainment of profit or loss 5.2.1. Statement of Affairs method 5.2.1. Preparation of statement of profit or loss illustration 5.2.1.2. Preparation of statement of affairs – illustration 5.2.2. Conversion method 5.2.2.1. Preparation of trading, profit and loss account and balance sheet with simple problems by opening important ledger accounts – debtors, creditors, cash- illustration	Calculate the profit or loss by preparing statement of affairs and statement of profit or loss	
	Sees the relationship between accounts from incomplete records and double entry system	5.3. Distinction between accounts from incomplete records and double entry.	Prepare the final accounts with opening of debtors A/c, Creditors A/c, cash A/c by conversional method	
	Estimates the capital by the preparation of statement of affairs			
	Determines the profit or loss by preparing the statements			
	Transforms the available items to the final accounts			

6. Par tne r shi p bas ic con cep ts	Recalls the meaning. Definition and features of partnership.	6.1. Introduction 6.1.1. Meaning 6.1.2 Definition 6.1.3. Features	Partnership –meaning, definition, features to be explained.	Charts, models, blackboard	14
	Understands the meaning of fixed capital and fluctuating capital and its preparation.	6.2. Capital 6.2.1. Fixed capital 6.2.2. Fluctuating capital. 6.2.3. Preparation of capital accounts -Illustration	Prepares the capital accounts and current accounts of the partners	Visit to a firm	
	Estimates the interest on capital, interest on drawings, salary, commission and distribution of profit among the partners by preparing the profit and loss appropriation account	 6.3. Distribution of profit 6.3.1. Interest on capital 6.3.2. Interest on drawings 6.3.3. Salary, commission to a partner 6.3.4. Preparation of profit and loss appropriation account 	Prepares the profit and loss appropriation account in the black board or placing the chart		
	Understands the meaning, nature and factors of goodwill	6.4. Goodwill 6.4.1. Meaning and nature 6.4.2. Factors 6.4.3. Methods of valuing the Goodwill- average period, super profit method	Explains the meaning, nature and factors of Goodwill		
	Illustrates the various methods of valuing the goodwill		Calculates the Goodwill under various methods,(simple problem)		

7. Par tne r shi p ad mis sio n	Understands the points to be remembered i.e., adjustments to be made at the time of admission of a partner in a firm.	7.1. Introduction 7.1.1. Adjustments	 Explains the various adjustments to be made at the time of admission of a partner. Revaluation of assets and liabilities Transfer of accumulated reserves and surplus Treatment of Goodwill 	Charts, models, blackboard visit to a firm	28
	Estimates the new ratio after admission and sacrificing ration	7.2. New profit sharing ratio illustration 7.2.1 calculation of new profit ratio and sacrificing ratio illustration	Explains with Journal entries and calculation of new ratio and preparation of revaluation account, capital accounts and balance sheet.		
	Estimates the value of assets and liabilities at the time of admission	7.3.Revaluation of assets and liabilities 7.3.1. Increase in the value assets 7.3.2. Decrease in the value of assets 7.3.3. Increase in the value of liabilities 7.3.4. Decrease the value of liabilities 7.3.5. Unrecorded assets now recorded 7.3.6. Unrecorded liabilities now recorded 7.3.7.Creation of a liability 7.3.8. Profit or loss on revaluation- illustration			
	Determines the financial position after admission by preparing the balance sheet after the preparation of revaluation account and capital account	7.4. Transfer accumulated profit or loss- illustration 7.5. Transfer of accumulated reserve – illustration			

	Lindorotorida	76 Troots and of		I	1
	Understands the treatment of	7.6. Treatment of Goodwill			
	Goodwill	(Revaluation			
	Goodwill	method only)-			
		illustration			
		7.7. Capital			
		-			
		brought in by a new partner-			
		illustration			
		7.8. Preparation			
		of revaluation			
		A/c, capital			
		accounts and			
		balance sheet			
		after admission of			
		a partner			
		illustration			
8.	Understand	8.1.Introduction	Explains the adjustments to be	Charts,	19
Par	the	8.1.1.	made at the time of retirement	models	
tne	adjustments to be made at	Adjustments	with journal entries	black board	
r shi	the time of				
p	retirement of a				
reti	partner in a				
re	firm				
me					
nt					
	Estimates the	8.2. New profit	Calculates the new ratio after	Visit to a	
	new ratio after	ratio	retirement of partner	firm	
	retirement	8.2.1. Calculation			
		of new profit ratio			
		8.2.2. Calculation			
		of gaining ratio- illustration			
	Estimates the	8.3. Revaluation	Prepares the revaluation		
	value of assets	of Assets and	account, capital accounts and		
	and liabilities at	liabilities –	balance sheet.		
	the time of	illustration			
	retirement	8.4. Transfer of			
		accumulated			
		profit or loss-			
		illustration			
	Lindoratondo	8.5. Adjustment	1	1	
	Understands				
1	the treatment of	of Goodwill			
1		of Goodwill illustration			
	the treatment of	of Goodwill illustration 8.6. Transfer of			
	the treatment of	of Goodwill illustration 8.6. Transfer of reserves			
	the treatment of	of Goodwill illustration 8.6. Transfer of reserves illustration			
	the treatment of	of Goodwill illustration 8.6. Transfer of reserves illustration 8.7. Transfer of			
	the treatment of	of Goodwill illustration 8.6. Transfer of reserves illustration 8.7. Transfer of the amount due			
	the treatment of	of Goodwill illustration 8.6. Transfer of reserves illustration 8.7. Transfer of			

	Determines the financial position after retirement by preparing the balance sheet After the preparation of revaluation account and	8.8. Preparation of revaluation account, capital accounts and balance sheet after retirement of a partner- illustration			
9. Ac cou nts of join t sto ck co mp ani es	capital accounts Recognizes the importance of joint stock companies	9.1.Introduction 9.1.1. Definition 9.1.2. Characteristics	Explain the importance, meaning, definition and characteristics of joint stock companies	Chart model black board visit to a company form of organizatio n paper cutting.	35
	Understands the meaning, definition and characteristics of a company	9.2. Sources of finance	Explain the sources of finance, share through showing the share certificate, Application forms		
	Analyses the sources of finance	 9.3. Share capital 9.3.1. Meaning of shares 9.3.2. Kinds of shares 9.3.3. Types of share capital a) Authorized b) Issued c) Subscribed d) Called-up e) Uncalled f) Paid-up 	Passes the journal entries in the black board and explains the items to be posted in the relevant accounts		
	Understands the meaning of share and its kinds share capital I and all types.	9.4. Issue of shares 9.4.1. Application 9.4.2. Allotment 9.4.3. Calls	Prepare the ledger accounts and balance sheet.		
	Classifies the issue of shares	 9.5. Allotment of shares including over subscription 9.5.1.Issue of shares at per illustration 9.5.2. Issue of shares at a premium- illustration 9.5.3.Issue of 			

Understands 9.6. Calls in ackance illustration 9.6. Calls in ackance allotment, calls ackance including over 9.7. Calls in ackance under 9.7. Calls in ackance allotment, calls ackance allotment, calls arears and calls in advance 9.7. Calls in arears and calls in advance arears advance 9.8. Forfeiture of shares at par shares issued issue of shares issued shares, and reatment udiscount 9.8. Forfeiture of shares stipar and accounting treatment 1 Shares issued add 3.4 adiscount (simple problems)- illustration 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment for re- issue of forfeited shares issued 1.1 Apar 2.1 A a premium 3.4 a discount (simple problems)- illustration 3.9.1 Meaning 9.9.2. Accounting
Understands 9.6. Calls in advance illustration advance subscription, calls in arrears and calls in advance 9.7. Calls in arrears illustration gound and the state of the state of the state of the state of shares at par at premium and at discount. 9.8. Forfeiture of shares issued forfeited shares issued at par, and calls of the meaning of forfeiture of shares. Understands 9.8. Forfeiture of shares issued at par, and calls of the meaning of forfeiture of shares issued at par, and accounting treatment treatment treatment at par, and at at par, and at at par, and shares issued at par, shares. 9.9. Revisue of shares such at pare issue of forfeited shares issued at par, and at account (simple problems)-, illustration 9.9. Revisue of forfeited shares such at par, and account (simple problems)-, illustration 9.1. Meaning 9.9.2. Accounting treatment for relies of lorfeited shares issued 1) At par 2) At a premium 3) At a discount (simple problems)-, illustration 9.1. Meaning 9.9.2. Accounting treatment for relies of lorfeited shares issued 1) At par 2) At a premium 3) At a discount (simple problems)-, illustration 9.10. Passing of
Understands the application allotment, calls including over subscription, under subscription, call in arrears and calls in advance 9.6. Calls in advance 9.7. Calls in arrears and calls in advance 9.7. Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount 9.8. Forfeiture of shares meaning and accounting treatment Understands the meaning of forfeiture of shares, and relissue of shares. 9.8. Forfeiture of shares issued at accounting treatment Understands the meaning of forfeited shares. 9.8. Forfeiture of shares issued at accounting treatment 9.8. Particle 9.8. Particle 9.9. Re-issue of forfeited shares 9.8. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares issued 1) At par 2) At a premium 3) At a discount (simple problems)- illustration 9.1. Pasres the 9.1. Pasres ing of
Understands the application allotment, calls including over subscription, under subscription, call in arrears and calls in advance 9.6. Calls in advance 9.7. Calls in arrears and calls in advance 9.7. Calls in arrears Passes the journal entries issue of shares at par at premium and at discount 9.8. Forfeiture of shares meaning and accounting treatment 1) Shares issued forfeited shares. Understands the meaning of shares, and relisue of shares. 9.8. Forfeiture of shares issued and accounting treatment 1) Shares issued and account (simple problems)- illustration 9.9. Re-issue of forfeited shares 9.8. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares issued 1) At par 2) At a premium 3) At a discount (simple problems)- illustration 9.1. Passing of
the application allotment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount. 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at Understands the meaning of forfeited shares. 9.8. Forfeiture of shares meaning and acounting treatment reissue of 1) Shares issued at par, 2) At a premium and at 9.9. Re-issue of forfeited shares 9.8. Forfeiture of shares south and acounting treatment shares. 9.9. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment tor re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.1. At a discount (simple problems)- illustration 9.2. Accounting treatment tor re- issue of forfeited shares 9.1. Meaning 9.9.1. At a discount (simple problems)- illustration 9.1. At a discount (simple 9.1. Prepares the 9.10. Passing of
the application allotment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount. 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at Understands the meaning of forfeited shares. 9.8. Forfeiture of shares meaning and acounting treatment reissue of 1) Shares issued at par, 2) At a premium and at 9.9. Re-issue of forfeited shares 9.8. Forfeiture of shares south and acounting treatment shares. 9.9. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment tor re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.1. At a discount (simple problems)- illustration 9.2. Accounting treatment tor re- issue of forfeited shares 9.1. Meaning 9.9.1. At a discount (simple problems)- illustration 9.1. At a discount (simple 9.1. Prepares the 9.10. Passing of
the application allotment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount. 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at Understands the meaning of forfeited shares. 9.8. Forfeiture of shares meaning and acounting treatment reissue of 1) Shares issued at par, 2) At a premium and at 9.9. Re-issue of forfeited shares 9.8. Forfeiture of shares south and acounting treatment shares. 9.9. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment tor re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.1. At a discount (simple problems)- illustration 9.2. Accounting treatment tor re- issue of forfeited shares 9.1. Meaning 9.9.1. At a discount (simple problems)- illustration 9.1. At a discount (simple 9.1. Prepares the 9.10. Passing of
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the application allotment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount. 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at Understands the meaning of forfeited shares. 9.8. Forfeiture of shares meaning and acounting treatment reissue of 1) Shares issued at par, 2) At a premium and at 9.9. Re-issue of forfeited shares 9.8. Forfeiture of shares south and acounting treatment shares. 9.9. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment tor re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.1. At a discount (simple problems)- illustration 9.2. Accounting treatment tor re- issue of forfeited shares 9.1. Meaning 9.9.1. At a discount (simple problems)- illustration 9.1. At a discount (simple 9.1. Prepares the 9.10. Passing of
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the application allotment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount. 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at Understands the meaning of forfeited shares. 9.8. Forfeiture of shares meaning and acounting treatment reissue of 1) Shares issued at par, 2) At a premium and at 9.9. Re-issue of forfeited shares 9.8. Forfeiture of shares south and acounting treatment shares. 9.9. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment tor re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.1. At a discount (simple problems)- illustration 9.2. Accounting treatment tor re- issue of forfeited shares 9.1. Meaning 9.9.1. At a discount (simple problems)- illustration 9.1. At a discount (simple 9.1. Prepares the 9.10. Passing of
the application allorment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears allostration and calls in advance 9.7.Calls in arrears allostration Passes the journal entries issue of shares at par at premium and at discount 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at discount (simple problems)- illustration 9.8. Forfeiture of forfeited shares previous and 3) At a discount (simple problems)- illustration 9.8. Forfeiture of shares southing treatment and 3) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares issued 1) Appr 2) At a premium 3) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares 9.10. Passing of 9.10. Passing of
the application allotment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount. 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at Understands the meaning of forfeited shares. 9.8. Forfeiture of shares meaning and acounting treatment reissue of 1) Shares issued at par, 2) At a premium and at 9.9. Re-issue of forfeited shares 9.8. Forfeiture of shares south and acounting treatment shares. 9.9. Re-issue of forfeited shares 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment tor re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.1. At a discount (simple problems)- illustration 9.2. Accounting treatment tor re- issue of forfeited shares 9.1. Meaning 9.9.1. At a discount (simple problems)- illustration 9.1. At a discount (simple 9.1. Prepares the 9.10. Passing of
the application allorment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears allostration and calls in advance 9.7.Calls in arrears allostration Passes the journal entries issue of shares at par at premium and at discount 9.8. Forfeiture of shares meaning and acounting treatment reissue of shares, and reissue of 1) Shares issued at par, 2) At a premium and at discount (simple problems)- illustration 9.8. Forfeiture of forfeited shares previous and 3) At a discount (simple problems)- illustration 9.8. Forfeiture of shares southing treatment and 3) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares issued 1) Appr 2) At a premium 3) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares 9.10. Passing of 9.10. Passing of
allotment, calls including over subscription, call in arrears and calls in advance 9.7.Calls in arrears illustration Passes the journal entries issue of shares at par at premium and at discount. 9.8. Forfeiture of shares meaning of forfeiture of shares meaning and accounting treatment treatment shares. 9.8. Forfeiture of shares meaning and accounting treatment treatment treatment shares. Vinderstands the meaning of forfeiture of shares. 9.8. Forfeiture of shares meaning and accounting treatment treatment treatment treatment shares. 9.8. Forfeiture of shares issued at par, 2) At a premium and 3) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment for re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration 9.9. Re-issue of forfeited shares 9.9.1. Meaning 9.9.2. Accounting treatment for re- issue of forfeited shares issued 1) At a discount (simple problems)- illustration
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