

Hi I am Roshni Phd holder from Jamai Milian Islamia, New Delhi.

I am explaining some accounts topic which is listed below.

Accounts subject for CA CPT

Means of funding:-

- ❖ Share Capital
- ❖ Debentures
- ❖ Reserves

Types of Share Capital:-

- Preference Shares
- Ordinary Shares

Preference Shares:-

1. Preference Shares are entitled to a fixed percentage of dividends before any ordinary dividends are paid
2. They usually do not have voting rights
3. The different types of preference
 - ◆ Cumulative preference shares
 - ◆ Non-cumulative preference shares

Ordinary Shares:-

1. The dividends of ordinary shares are not fixed. They depend on the return of the company
2. Ordinary shareholders are paid only after all other claims (e.g. loan interest and preference shares dividends) have been met.
3. Ordinary shareholders usually have voting rights.