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ISC CLASS XII COMMERCE

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BE A CHARTERED ACCOUNTANT (CHAPTER – 3)

- By CS Bajrang Agarwal

BACA CLASSES NEW WAYS OF LEARNING



CHAPTER 3: SOURCE OF FINANCE FOR A JOINT STOCK COMPANY

SOURCES OF FUND

LONG TERM FINANCE

SHORT TERM FINANACE

- 1. EQUITY SHARES
- 2. PREFERENCE SHARES
- 3. RETAINED EARNINGS
- 4. DEBENTURES
- 5. LOAN FROM COMMERCIAL BANKS
- 6. LOAN FROM FINANCIAL INSTITUTION
- 1. PUBLIC DEPOSITS
- 2. COMMERCIAL BANKS
- 3. TRADE CREDITS

- 6 INTER-CORPORATE DEPOSIT

MEANING

- 1. MOST IMPORTANT METHOD OF RAISING LONG TERM FUNDS
- 2. THE OWNERSHIP SECURITIES AND SHARE CAPITAL

FEATURES

- 1. ISSUED PRIOR TO PREFERENCE SHARES & DEBENTURES
- 2. NO PREFERENTIAL RIGHTS IN THE PAYMENT OF DIVIDEND

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