BACHELOR'S OF COMMERCE

YEAR 1ST
SEMESTER 2ND

CORPORATE ACCOUNTING

Issue of Shares

There are three ways to issue shares:-

1. At Par
2. On Discount
3. On Premium

At Par

In this case, the face value of the share is same as the issuing price of the share.

On Discount

In this case, the share is issued at less price as compared to it's face value.