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BOOKS OF BCG LIMITED
JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Share Capital A/c Dr.		450	
	Securities Premium Reserve A/c Dr.		300	
	To Forfeited Shares A/c			150
	To Share Allotment/Calls in Arrears A/c			600
	(75 shares forfeited for non-payment of allotment)			
	Bank A/c Dr.		1,125	
	To Share Capital A/c			750
	To Securities Premium Reserve A/c			375
	(75 shares re-issued at Rs. 15 per share, fully paid up)			
	Forfeited Shares A/c Dr.		150	
	To Capital Reserve A/c			150
	(Gain on 75 re-issued shares transferred to capital reserve)			

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**BOOKS OF GEETIKA LIMITED
JOURNAL**

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
	Share Capital A/c Dr. To Forfeited Shares A/c To Share Final Call / Calls in Arrears A/c (1,200 shares forfeited for non-payment of final call)		60,000	48,000 12,000
	Bank A/c Dr. Forfeited shares A/c Dr. To Share Capital A/c (900 shares re-issued at Rs. 45 per share, fully paid up)		40,500 4,500	45,000
	Forfeited Shares A/c Dr. To Capital Reserve A/c (Gain on 900 re-issued shares transferred to capital reserve)		31,500	31,500