

**MCT's College of Education And Research**  
**Audit Course Activity - 4**

Online Lesson Plan

Name of the Student-teacher : <u>Ujala Pandey</u>	
Roll No.: <u>21</u>	
Pedagogy - 1: <u>Commerce</u>	Pedagogy – 2: <u>Economics</u>
Art Form: Music / Dance / Song / Craft	
<ul style="list-style-type: none"><li>◆ Poem - <u>Set Induction</u></li><li>◆ Song (recorded audio) - <u>Explanation</u></li><li>◆ <u>Video (recorded video)</u> – <u>Recapitulation</u></li><li>◆ Activity- <u>Evaluation</u></li><li>◆ Stick Work - <u>Assignment</u></li></ul>	
Lesson Type: <u>Audit Course lesson Inculcated with music, craft and art.</u>	
Subject: <u>Secretarial Practice</u>	
Name of the Topic: Issue of shares	Std: XII
Unit:	Sub Types:
Date: 11/02/2023	

**1. Set Induction:** Teacher does the set induction by using **Poem** strategy

Good Afternoon students, today I am going to share a poem with you, you have to guess the name of the topic that we are going to learn today. Okay?

I give benefit to the large people

who are interested to get their money double.

I share my part of capital with the general public

Then tell me why people are afraid of me?

I ask people to buy me once I issued but don't be so fool

Always read my rules.

**Statement of the aim:** Today we will study about the : Issue of Shares

**Resource Material Used :**



VID-20210828-WA00  
05.mp4



**Terms, Facts, Concept, meaning, types, Theory.**

**Terms:**

- **Authorized capital**
- **Subscribed capital**
- **Unsubscribed capital**
- **Paid up capital**
- **Calls in arrears**

**Definition:**

- The issue of shares is the procedure in which enterprises allocate new shares to the shareholders. Shareholders can be either corporates or individuals. The enterprise follows the rules stipulated by Companies Act 2013 while circulating the shares.

**General Objectives**

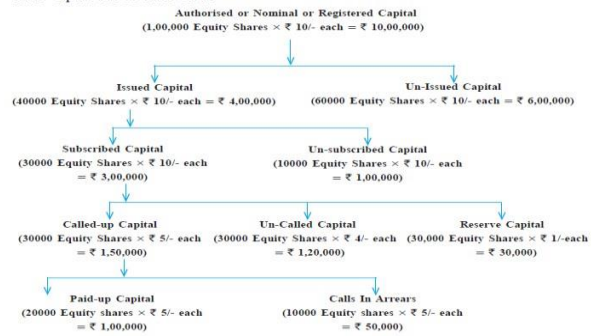
Pupils acquire knowledge share capital and its classification by observing ppt..

**3 (A)**  
**Focusing on Development of Cognitive Competencies:**

**Specific Objective Knowledge:**

- The Pupil acquires Knowledge of the classification shares.

**Classification of shares**



**Understanding:**  
**Students understand the**  
**how share capitals have been classified.**

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**Application :**

Students will be able to apply the knowledge in future at the time of investment in company and will be able to tell others to give knowledge.



**3 (B) Focusing on Development of Psychomotor Competencies:**

**A song to make students remember and understand the topic well.**



New Recording 13.m4a

	<p><b>Home assignment:</b> Students are supposed to make this assignment. Students have to prepare a chart in a card paper and stick it in the card board.</p>
<b>Skills</b>	Students will be able to develop the financial skills regarding shares. They will be able to understand the inner side of companies shares and its classification.
<p><b>3(C) Focusing on Development of Affective Competencies:</b>  <b>Interest ,Appreciation and Values</b></p>	<p>The Song of share will create interest in the students. The explanation of classification of share is by song Students will learn shares and its classification by the song. It will increase students' inquisitiveness hearing song.</p>
<b>4 (A) Core elements:</b>	Equality of Sexes – trading in shares can be done by anyone no specific parameters are there.
<b>4 (B) Correlation:</b>	This can be corelate with mathematics. As it includes basic understanding of maths.

<b>Teachers Activity</b>	<b>Students Activity</b>
<p><b>Good Afternoon students, today I am going to share a poem with you, you have to guess the name of the topic that we are going to learn today. Okay ?.</b></p> <p><b>I give benefit to the large people who are interested to get their money double.</b></p> <p><b>I share my part of capital with the general public</b></p>	<p>Good Afternoon Teacher.</p>

**Then tell me why people are afraid of me?**

**I ask people to buy me once I issued but don't be  
so fool**

**Always read my rules.**



**Statement of the aim:**

Today we will study about the : issue of shares

Let's begin with its definition  
a part or portion of a larger amount which is divided among a number of people, or to which a number of people contribute.

**Classification of shares**

Classified shares are shares of a publicly-traded company that have different share classes, usually denoted by Class A shares and Class B shares. Most often classified shares differ by the number of votes, or lack of votes, conferred by owning those shares. Classified shares may also differ by dividend rights.

Share Capital means the amount invested by the owners of the company for running the business. Shareholders are considered as the owners of the Company. As there are more than one shareholder / owners in a company, the total capital of the company is divided in in to small units called 'Share' for ease of distribution and identification.

Share is defined as 'a share in the share capital of a company'. A shareholder holds the proportion of the share capital which entitles him different rights in the company. Shareholders have to pay money to company as investment to obtain the shares of the company.

**Share Capital of the Company – Different Terms**

- Authorised Share Capital
- Issued Share Capital
- Subscribed Share Capital
- Called up Share Capital
- Paid up Share Capital

*What is Authorised Capital of Company?*

The Authorised Capital is the maximum amount a company can raise from its shareholders as Share Capital. This amount is referred in Capital Clause of Memorandum of Association (MOA) of the Company.

Students listen the poem actively

Students listen actively

*What is Issued Capital of Company?*

Company can allocate a portion of its authorized capital from time to time to the investors and shareholder and collect capital investment by way of issue of shares. It is not necessary to issue full amount of authorized capital at a time. Issued Capital is the amount offered by the company from time-to-time proposed investors. It is issued by the company initially during incorporation and occasionally by way of allotment of shares for subscription. The issued share capital has to be always within the amount of authorized capital as mentioned in the memorandum.

*What is Subscribed Capital of Company?*

The total amount of capital that the investors / shareholders are agreed to pay is called as subscribed capital of company. The subscribed capital shall be always equal or less than the issued capital of the company.

*What is Called-Up Capital of Company?*

The company free to collect the subscribed capital in instalments from shareholders.

Called-up capital refers to the particular amount of capital which has been called for payment. The company issuing the shares may call-up the capital partly or fully. If the shares are partly called, the remaining part is considered to be yet to be called and hence named as partly paid-up share capital. Once the shareholder pays the remaining amount of share capital, it is considered to be fully-paid up. This way of calling the shares relieves the burden on the investor from paying a lump sum amount of money at once.

*What is Paid-up Capital of Company?*

The paid-up capital refers to any amount of money which has been paid-up with respect to the shares which are being called by the company. The shareholders receive Shares in the company for the capital payments. Paid-up capital can never be more than the authorized capital of the company.

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Core element : Equality of Sexes  
Students will be able to understand that there is no partiality while trading. Girls and boys are equally treated here to trade.

Correlation with Other Subjects :  
Mathematics may have prominent place here as basic math is required while trading.

**Evaluation :**  
Students will be asked to keep pen and paper with them and some questions will be displayed in front of them they have to answer it and write it in the paper and have to show it. Those who show first will be declared as winner.

**Recapitulation:**




New Recording  
13.m4a

**Assignment**

**Application in real life:**

This classification may keep company in proper operation. Hence, it is important for every company to classify those share.

<b><u>Recapitulation</u></b>	<p>So today we have learned about:</p> <p><b><u>Let us see this video and recapitulate</u></b></p>  <p>New Recording 13.m4a</p>
<b><u>Evaluation</u></b>	<p>Students will be asked some questions and they have to write in a book and have to show.</p>
<b>Home Assignment</b>	<p>Students are supposed to make this assignment. Students have to prepare a chart in a card paper and stick it in the card board.</p>

