


197|2020


# CCS Insights

赎回优先股的会计处理 - 配发新股赎回

Accounting for Redemption Of Preference Share - Out of Issue of New Shares


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## 2016年公司法令

### Companies Act 2016



- 2016年公司法令第72(4)条文仅允许可赎回的优先股在全额支付的情况下才能被赎回。
- 这种回购的会计处理可能很棘手，需要考虑大量合法性，其中一些显而易见，而另一些则不然。
- Section 72(4) of Companies Act 2016 only allows redeemable preference shares to be redeemed if they are fully paid.
- The accounting for such buy-backs can be tricky and there is a whole host of legalities to consider – some of which are obvious whereas others not so.

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### 赎回的方法总共有三种

#### Redemption may take one of Three (3) ways

- If it is authorized by its constitution, a company may issue preference shares which is liable or at the option of the company are to be liable, to be redeemed in accordance with the constitution.
- A company can redeem redeemable shares:
  - out of profits;
  - from the proceeds of a new issue of shares; or
  - out of capital.



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### Example 2

	RM
Cash at bank	40,000
Ordinary share capital	10,000
Redeemable preference shares	8,000
Retained earnings	22,000
	40,000


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配发新股赎回  
Redemption from the proceeds of a new issue of shares




- The accounting for such would be as follows:

	RM	RM
DR Cash at bank	8,000	
CR Ordinary share capital		8,000
DR Redeemable preference shares	8,000	
CR Cash at bank		8,000




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Redemption from the proceeds of a new issue of shares



- Preference Share redeemed – **maintain share capital**
- Company's balance sheet will now look like this:

	RM
Cash at bank	40,000
Ordinary share capital	18,000
Retained earnings	22,000
	40,000



Tuesday, September 22, 2020 CCS & Co [Chartered Accountants]