**Issue of Share (at Premium) on Ordinary Share Capital by Instalment**

**General Journal**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** | **Remarks** |
| **20XX** |  | **RM** | **RM** |  |
| XXX XX | Bank | XX |  | 认股  Application |
|  | Application and Allotment |  | XX |
|  | (Being application monies received) |  |  |
|  |  |  |  |
| XX | Application and Allotment | XX |  | 配股  Allotment |
|  | Ordinary Share Capital |  | XX |
|  | Share Premium |  | XX |
|  | (Being shares allotted) |  |  |
|  |  |  |  |
| XX | Application and Allotment | XX |  | 退还未成功认股  Refund |
|  | Bank - Refund |  | XX |
|  | (Being application monies to unsuccessful applicants) |  |  |
|  |  |  |  |
| XX | Bank | XX |  | 收取配股金额  Allotment |
|  | Application and Allotment |  | XX |
|  | (Being allotment monies received) |  |  |
|  |  |  |  |
| XX | First Call | XX |  | 催收首次缴付  First Call |
|  | Ordinary Share Capital |  | XX |
|  | (Being first call made) |  |  |
|  |  |  |  |
| XX | Bank | XX |  | 收取首次缴付金额  First Call |
|  | First Call |  | XX |
|  | (Being first call monies received) |  |  |
|  |  |  |  |
| XX | Second and Final Call | XX |  | 催收二次/最终缴付  Sec. & Final Call |
|  | Ordinary Share Capital |  | XX |
|  | (Being second and final call made) |  |  |
|  |  |  |  |
| XX | Bank | XX |  | 收取催收二次/最终缴付金额  Sec. & Final Call |
|  | Second and Final Call |  | XX |
|  | (Being second and final call monies received) |  |  |
|  |  |  |  |
|  |  |  |  |  |

**General Ledger**

**Application and Allotment**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** |  | **RM** |
| Ordinary Share Capital | (2) | Bank - Application | (1) |
| Share Premium | (2) | Bank - Allotment | (4) |
| Bank - Refunded | (3) |  |  |

**First Call**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** |  | **RM** |
| Ordinary Share Capital | (5) | Bank | (6) |

**Second Call**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** |  | **RM** |
| Ordinary Share Capital | (7) | Bank | (8) |

**Bank**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** |  | **RM** |
| Application and Allotment | (1) | Application and Allotment - Refunded | (3) |
| Application and Allotment | (4) |  |  |
| First Call | (6) |  |  |
| Second and Final Call | (8) |  |  |

**Ordinary Share Capital**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** |  | **RM** |
|  |  | Application and Allotment | (2) |
|  |  | First Call | (5) |
|  |  | Second and Final Call | (7) |

**Share Premium**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **RM** |  | **RM** |
|  |  | Application and Allotment | (2) |