Share forfeiture presentation in balance sheet

I'm not robot!

Liabilities and Owner's Equity

Current Liabilities		
	Accounts payable	34,311
	Short-term loans	
	Deferred income tax	7,775
	Accrued salaries and wages	26,756
	Commercial Paper	11,980
	Current portion of long-term debt	8,498
	Total current liabilities	89,320
Long-Term Liabilities		
	Long-term debt	101,362
	Deferred income tax	3,087
	Other Non Current Liabilties	46,855
	Total long-term liabilities	151,304
Equity Capital		
	Common Stock	38,044
	Retained earnings	91,898
	Other Comprehensive Income Los	(3,064)
	Total owner's equity	126,878
	Non Controlling Interest	
Total Liabilities and Owner's Equity		**367,502**

BALANCE SHEET: MRS JONES

	£	
ASSETS		
House	100,000	
Car	10,000	
Computer	400	
Loan made to brother	5,000	
Cash in the bank	5,000	
Cash in wallet	100	
Total assets	120,500	
LIABILITIES		
Mortgage	(80,000)	
Loan from bank to buy car	(10,000)	
Loan from sister	(4,000)	
Credit card debt	(1,000)	
Outstanding electricity bill	(500)	
Student loan	(20,000)	
Total liabilities	(115,500)	
Net assets	**£5,000**	
EQUITY		**£5,000**

(3) **Goodwill**

	Viv Ltd CU	*Neil Ltd* CU	*Total* CU
Cost of investment	25,000	10,000	
Less: Share of net assets acquired			
Viv Ltd (75% × 24,000 (W2))	(18,000)		
Neil Ltd (2/3 × 11,000 (W2))		(7,333)	
Goodwill	7,000	2,667	9,667
Impairment to date	(3,000)	□	(3,000)
Balance c/f	4,000	2,667	6,667

(4) **Minority interest**

	CU
Viv Ltd □Share of net assets at BS date (25% × 60,000 (W2))	15,000
Neil Ltd □Share of net assets at BS date (1/3 × 25,000 (W2))	8,333
	23,333

(5) **Retained earnings**

	CU
Rik Ltd	100,000
Viv Ltd □Share of post-acquisition retained earnings (75% × 36,000 (W2))	27,000
Neil Ltd □Share of post-acquisition retained earnings (2/3 × 14,000 (W2))	9,334
Goodwill impairment to date (W3)	(3,000)
	133,334

Answer to Interactive question 3

(a) **Net assets (W2)**

	Balance sheet date CU	*Acquisition* CU	*Post-acquisition* CU
Share capital	1,000	1,000	□
Retained earnings (15,000 + (5/12 × (15,600 □15,000)))	15,600	15,250	350
	16,600	16,250	

(b) **Goodwill (W3)**

	CU
Cost of investment	20,000
Less: Share of net assets acquired (80% × 16,250 (W2))	(13,000)
	7,000

(c) **Profit from S Ltd included in consolidated retained earnings**

	CU
Share of post-acquisition retained earnings of S Ltd (80% × 350 (W2))	280

(d) (i) **Pre-acquisition earnings**

	CU
Retained earnings per balance sheet	15,600
Add back: Dividend paid	2,000
Total earnings before dividend	17,600
Pre-acquisition earnings (5/12 × 17,600)	7,333

(ii) **Post-acquisition earnings**

Total earnings before dividend =	17,600
× 7/12 =	10,267
Less: Dividend paid	(2,000)
	8,267

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Illustration 12.30—Balance Sheet
Revised by Mr. Djokovic

Register now for special offers If the shares are issued at par and forfeited due to the non- payment of call, the following entry would be passed: Shares capital a/c Dr. (With total amount called up on forfeited shares) To Share forfeited a/c (With the amount already received by the company) To Share Call a/c or Calls In arrears a/c (with amount called but not yet received) Notes on the above entry: 1. Share capital account: It is debited because amount of share capital will decree- forfeiture. In order to calculate the amount to be debited to share capital account the folk formulae will help to understand: Number of shares forfeited x Amount per share called up. Here number of forfeited shares means those shares which have been declared forfeited the company. Amount per share called up means the amount which has been demanded by the company from the share holders of the company. Example: Suppose a company has forfeited 200 shares of Rs. 10 each, on which application money is Rs. 3 ; allotment Rs. 2, first call Rs.4 and second & final call Re. 1. Further supposed that the company has called up the amount as follows: (a) Full face value i.e. Rs.10. (b) Rs. 9 per share i.e. application allotment and first call. (c) Rs. 5 per share i.e. application and allotment called up. Calculate amount to be debited to share capital A/c Solution: (a) Shares forfeited = 200 Amount called up = Rs.10 per share Share capital to be debited Rs.2, 000 i.e. 200 ×10 (b) Amount called up = Rs.9 per share Share capital to be debited Rs.1, 800 i.e. 200 × 9 (c) Amount called up = Rs.5 per share Share capital to be debited Rs.1, 000 i.e. 200 ×5 2. Share Forfeited A/c: It is a nominal account. It is credited with the amount received by the company on forfeited shares. The amount forfeited by the company is a gain that is why it is credited. The amount to be credited to this account may be calculated as follows: No. of shares forfeited x Amount per share forfeited Example: Continuing with the above example: Let us suppose that amount received on forfeited shares in the different cases is as follows: (a) Amount Received Rs.9 per share (b) Amount Received Rs. 5 per share (c) Amount Received Rs. 2 per share Calculate share forfeited amount. Solution: (a) Amount to be credited to share forfeited Account = No. of share forfeited × Amount per share forfeited No. of shares forfeited = 200 Amount forfeited = Rs. 9 per share Share forfeited Amount = 200 ×9 = 1800 (b) Amount forfeited – per share Share forfeited Amount = 200 × 5 = Rs.1, 000 (c) Amount forfeited = Rs. 2 per share Share forfeited Amount = 200 × 2 = Rs. 400 Disclosure in Balance Sheet: The share forfeited A/c is shown in the liabilities side in Balance Sheet under the heading 'share capital'. It is added to paid up capital until all the forfeited shares are not re-issued. 3. Share call A/c or Calls-in-arrears A/c: While passing the forfeiture entry share call A/c or calls-in-arrears A/c is credited with the amount called up but not received on forfeited shares. Sometime, calls-in-arrears account is debited when the default is made by the shareholder. The same calls-in-arrears account is credited when the forfeiture entry is passed. Thus calls-in- arrears account is closed. However, if calls-in-arrears account had not been opened earlier i.e. at the time of default then share calls, A/c is given credited instead of calls in arrears A/c. Calls-in-arrears = No. of shares forfeited x Amount per share called but not received on forfeited shares: Journal entries regarding forfeiture are further explained with the help of following illustrations: Illustration: (Forfeiture of Shares), (a) U Like Company allotted 400 shares of Rs. 10 each to Naresh. He paid X 2 per share on application, Rs.4 per share on allotment, but failed to pay Rs.4 per share on first and final call. Consequently his shares were forfeited. Pass necessary entries. (b) Clean chem Ltd. forfeited 500 shares of Rs 10 each, for non-payment of first call of Rs. 3 and final call of Re. 1. Pass necessary journal entries. A share premium account shows up in the shareholders' equity portion of the balance sheet. The share premium account represents the difference between the par value of the shares issued and the subscription or issue price. It's also known as additional paid-in capital and can be called paid-in capital in excess of par value. This account is a statutory reserve account, one that's non-distributable. The share premium can be money received for the sale of either common or preferred stock. A balance is recorded in this account only when there's a direct share sale from the company, usually from a capital raise or initial public offering. Secondary trading, between investors, does not impact the share premium account. Share premium is the credited difference in price between the par value, or face value, of shares, and the total price a company received for recently-issued shares.The amount credited in the share premium account typically fluctuates quarter-to-quarter as a company issues new shares at market value, rather than at the par value.The share premium cannot be used for distributing dividends or any other payouts and can only be used for whatever has been expressly laid out in the company's bylaws.A share premium account appears in the shareholders' equity section of the balance sheet. Many companies issue shares at nominal par value, such as $0.01 per share, meaning many companies will have a share premium account balance. For example, say a company issues 1,000 shares at a par value of $0.01 per share. The company actually received $15 per share during an offering. The difference between the par value and the subscription amount is the share premium. Ten dollars is credited to the common stock account and the additional $14,990 is credited to the share premium or additional paid-in capital account. A share premium account can be used to write off certain expenses, such as the cost of underwriting, commissions paid, and certain discounts. The accounts can also be used to issue bonus shares. The value of a share premium account likely changes over time as a company issues new shares at the market value as opposed to the par value. The funds in the share premium account cannot be distributed as dividends and may only be used for purposes outlined in the company's bylaws or other governing documents. Often, the share premium can be used to pay the expenses of issuing equity, such as underwriter fees or for issuing bonus shares to shareholders. Beyond selling shares above par, the share premium account can be credited if the government donates land to the company. Such expenses that can be written off include commissions paid and discounts allowed. Buybacks can also reduce this account—that is, if the sale price was less than the repurchase price, the difference is debited to additional paid-in capital. For example, a company buys back 1,000 shares at $10 a share, where the par value is $0.01. The original price from the initial sale of this stock was $5 a share. The transaction would be a $10 debit to common stock, $4,990 debit to additional paid-in capital, and a $5,000 debit to retained earnings. Plus, the $10,000 credit to the cash account used for the purchase. The shareholders' equity portion of the balance sheet shows the initial amount of money invested in the business. The shareholders' equity also lists retained earnings as the value of net earnings not paid out as dividends. Retained earnings are often used to pay off debt, reinvest back into the company for research and development purposes, or for a new business or capital acquisitions. A company's net earnings, after taxes, and its retained earnings represent the total net worth of the company. If a net loss is greater than the retained earnings, there are negative retained earnings shown as a deficit. The share premium, or the additional paid-in capital account, and retained earnings are usually the two biggest components of shareholders' equity. In terms of the shareholders' equity, the first account is usually the common stock account followed by the additional paid-in capital account. Other accounts appearing in the shareholders' equity section of the balance sheet can include accumulated other comprehensive income, treasury stock, and unearned compensation. Background SPAC or a special purpose acquisition company is a shell company listed on a stock exchange with the purpose of acquiring a private company and, therefore, making it public without going through the traditional initial public offering (IPO) process. Going public through a SPAC merger differs from the tradition IPO in a way that the target that eventually becomes the public company is not involved in SPAC's formation and SPAC IPO. There are typically four phases in the life cycle of a SPAC: SPAC formation, SPAC IPO, SPAC merger with a private operating company (also referred to as a de-SPAC transaction) and post-merger as a combined public company. Financial compensation of SPAC sponsors and managers is as such that they have a strong incentive to identify and merge with the target. Terms of a typical SPAC IPO includes a feature that allows the sale of additional equity securities by the SPAC to its underwriters. The terms of the feature are that underwriters can purchase, at their discretion, specified amount of securities within certain amount of days following the IPO close at the same price the shares were purchased initially. Generally, the amount of additional shares issuable to underwriters is 15% of the initial offering while the option term varies between 30 and 45 days. The feature is referred to as an overallotment option and, in essence, represents a written call (purchase) option. As part of SPAC's formation, newly formed entity issues its founder, referred to as a sponsor shares in exchange for a nominal amount of equity capital, e.g. $25,000. In many cases, the amount of founder shares issued is determined as a specific, agreed-on percentage of total outstanding voting shares after the IPO close, e.g., 20%. The amount of shares held by the sponsor is determined assuming underwriters will fully exercise of the overallotment option. If the overallotment option is not exercised or is only exercised in part, the sponsor is required to forfeit some previously issued shares for no consideration, so that sponsor's share of the total issued and outstanding voting shares will equal the agreed-on

percentage. Shares forfeited by the sponsor are cancelled and are not re-issued. Illustrative Example A: Assume SPAC has issued to its sponsor 1,000,000 of common shares in exchange for $ 25,000. According to the terms of the IPO, SPAC plans to issue 3,478,261 shares to public investors through the underwriters. The underwriters have the option to purchase 521,739 additional common shares or 15% of the initial issuance within 45 days after the IPO close. If the underwriters exercise their overallotment option, total amount of shares issued to the sponsor and public investors will be 5,000,000 or 1,000,000 + 3,478,261+ 521,739. In this case, sponsor will hold 20% of all voting shares outstanding or 1,000,000/5,000,000. If the underwriters do not exercise the overallotment option, the sponsor will have to forfeit 130,435 of previously issued shares. In this case, sponsor will have 869,565 shares issued and outstanding or 1,000,000 less 130,435. Following the forfeiture, the sponsor will hold 20% of all voting shares outstanding or 869,565/4,347,826 where 4,347,826 is determined as 869,565 plus 3,478,261. Many SPACs raised a question of how to account for shares forfeiture by the sponsor. Specifically, the question is how to account for forfeited shares or shares subject to forfeitures in reporting entity's balance sheet and statement of changes in equity as well as the impact of the shares on entity's earnings per shares (EPS). We are aware of other situations when sponsors are required to surrender part of their shares to achieve specific ownership structure. Reporting entities and their advisors should carefully examine relevant facts and circumstances to determine proper accounting treatment for such surrenders. The scope of this publication is limited to accounting for forfeitures due to no or partial exercise of underwriter's overallotment option. The following publication covers general accounting questions concerning GAAP treatment of underwriter's overallotment options: . Accounting Analysis U.S. GAAP does not offer any explicit guidance related to accounting for forfeitures of shares dependent on the overallotment option. However, other accounting guidance addresses similar issues and may be applied by analogy. Changes in Equity Structure Per ASC 260-10-55-12, if the number of common shares outstanding increases as a result of a stock dividend or stock split, or decreases as a result of a reverse stock split, the reporting entity should adjust the computations of basic and diluted EPS retroactively for all periods presented to reflect that change in capital structure. If changes in common stock resulting from stock dividends, stock splits, or reverse stock splits occur after the close of the period but before the financial statements are issued or available for issuance, the per-share computations for those and any prior period financial statements presented should be based on the new number of shares. However, reporting entities will report the "old" or historical number of shares outstanding and use this number to calculate EPS, if the effective date of the change in equity structure is after the issuance date. ASC 260-10-55-12 requires disclosure of the above changes, i.e., the impact of stock dividend or stock split on EPS. If the above guidance, covering certain changes in equity structure is applied to forfeiture of sponsor shares, the impact of the forfeiture will be accounted for when the shares are forfeited even if the forfeiture occurs subsequent to the balance sheet date but before the issuance of the financial statements. The impact of the forfeited shares will be reflected retrospectively by adjusting the amount of commons share outstanding, basic and diluted EPS. Applying the above guidance by analogy, before the forfeiture has occurred, SPACs would report the amount of sponsor shares subject to forfeiture as issued and outstanding. In this case, the respective shares will also increase the denominator used to determine basic and diluted EPS. Contingently Issuable Shares Per 260-10-45-13, shares issuable for little or no cash consideration upon the satisfaction of certain conditions or the so-called contingently issuable shares shall be considered outstanding common shares and included in the computation of basic EPS as of the date that all necessary conditions have been satisfied or, in essence, when issuance of the shares is no longer contingent. According to ASC 260-10-45-13: Outstanding common shares that are contingently returnable (that is, subject to recall) shall be treated in the same manner as contingently issuable shares. Thus, contingently issuable shares include shares that meet any of the following criteria: They will be issued in the future upon the satisfaction of specified conditions. They have been placed in escrow and all or part must be returned if specified conditions are not met. They have been issued but the holder must return all or part if specified conditions are not met. Example of contingencies impacting issuance of shares include reporting entity's stock price or earnings level, etc. Contingently issuable shares are to be considered outstanding for basic EPS computations, even if the shares physically have not been issued provided underlying contingency impacting the issuance, other than passage of time, has been satisfied. When the contingency is satisfied and the weighted-average amount of shares outstanding used to calculate basic EPS is increased, previously reported basic EPS amounts are not restated (260-10-45-12A). Under ASC 260, contingently issuable shares are treated differently for basic and diluted EPS. If all necessary conditions have not been satisfied by the end of the period, the number of contingently issuable shares included in diluted EPS shall be based on the number of shares, if any, that would be issuable if the end of the reporting period were the end of the contingency period and if the result would be dilutive. Those contingently issuable shares shall be included in the denominator of diluted EPS at the beginning of the interim period or as of the date of the contingent stock agreement, if later (ASC 260-10-45-48). Illustrative Example B: Assume that as part of the stock issuance agreement signed on January 1, 20X2, a reporting entity is obligated to issue 100 additional common shares, if the market price of entity's stock increases to $10/share at the end of second quarterly period ending on June 30, 20X2. If, at the end of first quarterly period, ending March 31, 20X2, reporting entity's share price was $11/share, 100 additional common shares would be considered issued and outstanding in calculation of diluted EPS, if the impact of the additional shares is dilutive. In this case, weighted-average amount of shares outstanding used to determine diluted EPS is increased effective January 1, 20X2 or beginning of the interim reporting period when the reporting entity's share price reached $ 10/share. Weighted-average amount of shares outstanding used to determine basic EPS at March 31, 20X2 will not include the impact of contingently issuable shares. At March 31, 20X2, the reporting entity will not present contingently issuable shares as issued and outstanding in its balance sheet and statement of changes in equity. Shares that a sponsor is obligated to forfeit due to no or only a partial exercise of the overallotment option are considered contingently returnable per ASC 260-10-45-13. Thus, the shares also appear to be subject to guidance relevant to continently issuable shares. We believe that guidance covering contingently issuable shares is more relevant to SPAC sponsor shares subject to return, depending on the exercise of the overallotment option than the guidance covering stock dividend or stock split. We believe that the arrangement where legally issued sponsor shares are subject to return in the event of partial or no exercise of the overallotment option is equivalent to the arrangement where the sponsor will only receive additional shares, if the underwriters exercise the overallotment option. In the second type of contract, i.e., when the sponsor receives additional shares, the additional shares are not considered issued and outstanding for basic and diluted EPS until the underwriters exercise their overallotment option. Similar accounting model should apply to legally issued shares subject to return, depending on the exercise of the overallotment option. The contingent event in the situation involving sponsor shares forfeitable, depending on the exercise of the overallotment option is the exercise of the option. Until the event occurs, i.e., the option is exercised, the shares returnable by the sponsor are considered contingent and not reported as issued and outstanding in SPAC's balance sheet and statement of change in equity. Until the exercise of the overallotment option, the returnable shares should be excluded from the denominator in computing basic EPS even if the shares were legally issued. When the overallotment option is exercised before the end of reporting period, the amount of shares not returned by the sponsor are reported as issued and outstanding on SPAC's balance sheet and statement of changes in equity. The additional common shares are also used to increase the denominator used to calculate the amount of basic and diluted EPS. Exercise of the overallotment option occurring after the reporting period do not impact the amount of issued and outstanding common shares and SPAC's EPS at the end of the reporting period. However, reporting entities should consider disclosing such changes in the subsequent event section of the footnotes to the financial statements. Upon exercise of the overallotment option, the amount of weighted-average shares outstanding used to calculate basic EPS includes non-forfeitable shares from the date of the exercise of the overallotment option. Previously reported basic EPS should not be restated for changed circumstances, i.e., the exercise of the overallotment option. When the overallotment option is exercised, the amount of weighted-average shares outstanding used to calculate diluted EPS is increased by the non-forfeitable shares from the later of a) the beginning the quarterly interim period in which underwriters exercised their overallotment option or b) date of the overallotment agreement between the SPAC and the underwriters. If the overallotment option was exercised partially, only the non-returnable shares related to the exercised part of the overallotment option are reported as issued and outstanding and included in the denominator used to calculate basic and diluted EPS. As noted above, sponsor shares issued by SPAC and subject to return depending on the exercise of underwriter's overallotment option are not considered issued and outstanding and are not reported as such on SPAC's balance sheet or statement of changes in equity until underwriters exercise their overallotment option. The following footnote can be added to the number of shares outstanding as presented on SPAC's balance sheet, statement of changes in equity and EPS calculations: [x] This number excludes up to [number] ordinary shares subject to forfeiture if the option to purchase additional units is not exercised in full or in part by the underwriters. Conclusion Shares that a sponsor is obligated to forfeit due to no or only a partial exercise of the overallotment option are considered contingently returnable per ASC 260-10-45-13. Thus, the shares also appear to be subject to guidance relevant to continently issuable shares. Legally issued shares subject to return are not considered issued and outstanding and are not reported as such on SPAC's balance sheet or statement of changes in equity until underwriters exercise their overallotment option. Returnable shares are included in the denominator used to calculate basic and diluted EPS only in the period in which underwriters exercised their overallotment option. Reporting entities should consider disclosing exercise of the overallotment option, occurring after the end of the current reporting period in the subsequent event section of the footnotes to the financial statements. Upon exercise of the overallotment option, the amount of weighted-average shares outstanding used to calculate basic EPS includes non-forfeitable shares from the date of the exercise of the overallotment option. Previously reported basic EPS should not be restated for changed circumstances, i.e., the exercise of the overallotment option. When the overallotment option is exercised, the amount of weighted-average shares outstanding used to calculate diluted EPS is increased by the non-forfeitable shares from the later of a) the beginning the quarterly interim period in which underwriters exercised their overallotment option or b) date of the overallotment agreement between the SPAC and the underwriters. If the overallotment option was exercised partially, only the non-returnable shares related to the exercised part of the overallotment option are reported as issued and outstanding and included in the denominator used to calculate basic and diluted EPS. FINACCO CONTACTS: NICK LARCHENKO, Managing Partner 646.713.4764 / nick.larchenko@finacco.org CARLOS LARA, Accounting Advisory Manager 213.296.3020 / carlos.lara@finacco.org Important Note: FinAcco Consulting LLC is not responsible for, and no person should rely upon, any advice or information presented on this website. 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