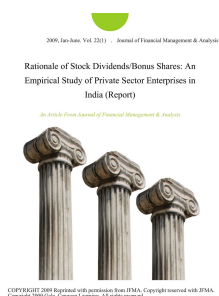


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RATIONALE OF STOCK DIVIDENDS BONUS SHARES AN EMPIRICAL STUDY OF PRIVATE SECTOR ENTERPRISES IN INDIA REPORT EBOOKS 2019



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Abstract This field research study uses the responses from 2008 mail survey, conducted for private sector enterprises in India, to examine the managerial opinion about stock dividend (bonus shares) and the motives for issuing them. The sample consists of 544 firms that issued stock dividend during the ten years period starting from 1st January 1998 to 31st December 2007. The evidence based on the survey data from 125 responding firms suggest that the main motive for issuing stock dividend is to increase the total returns for the shareholders followed by improving liquidity. Even though the Indian corporate managers unanimously opine that stock dividends attract the attention of the investors, the main motive for issuing them is to eventually benefit the shareholders in terms of increased returns and liquidity. The results also reveal that around three-fourth of the mangers prefer their shares to be traded below Rs.400.

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