

## **Week 8 : Company Accounts – Purchase of Share and Debenture (Double Entry)**

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### Ordinary and Preference Share

Ordinary Share

<hr/>	
	X

Bank

<hr/>	
X	

Preference Share

<hr/>	
	X

Bank

<hr/>	
X	

Share Capital

# Week 8 : Company Accounts – Purchase of Share and Debenture

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## Debenture

Debenture		Bank
	x	x

Debt Capital

**Total Capital = Share Capital + Debt Capital**