



Activity

# Pro Rata Debts

Name: Indiraapriya Narasimhan

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## Objective

How pro-rata debts arise and why they are important in joint venture (JV) and partnership arrangements.

## Directions

After this presentation, students should be able to explain the concept of pro-rata debts and its importance in joint venture and partnership arrangements.

## Pro Rata Debts

Joint and Partnership is a business arrangement in which two or more individuals combine their resources, expertise, and capital to start a business. In such situations, the partners share the profits and losses of the business. However, when the business incurs debts, the partners must also share the responsibility of repaying those debts. This is where pro-rata debts come into play. Pro-rata debts are debts that are shared equally among all partners, regardless of their individual contributions or shares in the business. This means that if a business has a debt of \$10,000 and there are four partners, each partner is responsible for repaying \$2,500 of that debt.

For example, if a business has a debt of \$10,000 and there are four partners, each partner is responsible for repaying \$2,500 of that debt. If one partner is unable to repay their share, the other partners must cover the remaining amount.

### Pro Rata Debt List

Business Name: ABC Company  
 Location: 1234 Main Street  
 Business Type: Retail

Debt Amount: \$10,000  
 Debt Type: Accounts Payable

| Partner Name | Partner Share (%) | Partner Debt (\$) | Partner Debt (\$) | Partner Debt (\$) | Partner Debt (\$) |
|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Partner A    | 25%               | \$2,500           | \$2,500           | \$2,500           | \$2,500           |
| Partner B    | 25%               | \$2,500           | \$2,500           | \$2,500           | \$2,500           |
| Partner C    | 25%               | \$2,500           | \$2,500           | \$2,500           | \$2,500           |
| Partner D    | 25%               | \$2,500           | \$2,500           | \$2,500           | \$2,500           |
| Total Debt   | 100%              | \$10,000          | \$10,000          | \$10,000          | \$10,000          |

# Pro Rata Debts Chapter 6 Answer Key

**Clifford Lane**



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