

B

Accounting

Pro Rata Debts

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Objective

This program will help understand the concept of a pro rata debt and how to calculate it.

Directions

After this program, you will be able to calculate the pro rata debt of a company.

Pro Rata Debts

Pro rata debts are debts that are shared equally among all shareholders of a company. For example, if a company has 100 shares and a shareholder owns 10 shares, they are responsible for 10% of the company's debts. This is because the shareholder owns 10% of the company and is therefore responsible for 10% of the company's debts.

Example: A company has 100 shares and a shareholder owns 10 shares. The company has a debt of \$100,000. The shareholder is responsible for \$10,000 of the debt.

Pro Rata Debt List

Company Name: ABC Company
 Expense: 100000 (Expense)
 Number of: 100

Shareholder: 100000
 Shareholding: 100000

Shareholder Name	Shareholding	Pro Rata Debt	Company Debt	Shareholder Debt	Company Debt
Shareholder 1	10000	10000	100000	10000	100000
Shareholder 2	10000	10000	100000	10000	100000
Shareholder 3	10000	10000	100000	10000	100000
Shareholder 4	10000	10000	100000	10000	100000
Shareholder 5	10000	10000	100000	10000	100000
Shareholder 6	10000	10000	100000	10000	100000
Shareholder 7	10000	10000	100000	10000	100000
Shareholder 8	10000	10000	100000	10000	100000
Shareholder 9	10000	10000	100000	10000	100000
Shareholder 10	10000	10000	100000	10000	100000
Total	100000	100000	1000000	100000	1000000

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Clifford Lane



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