



Activity

Pro Rata Debts

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Date: 28/05/2024

Objective

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

Directions

After this presentation, students will be able to: 1. Explain the concept of pro-rata debts. 2. Calculate pro-rata debts in a partnership.

Pro Rata Debts

Pro-rata debts are debts incurred by a partnership or joint venture (JV) which are shared equally by all partners or JV partners. These debts arise when the partnership or JV incurs a liability, such as a loan, and the liability is shared equally by all partners or JV partners. The amount of the liability is divided equally among all partners or JV partners, and each partner or JV partner is responsible for paying their share of the liability. Pro-rata debts are important in partnership and JV arrangements because they ensure that all partners or JV partners share the risk and responsibility of the partnership or JV.

Example: A partnership of three partners, A, B, and C, incurs a liability of \$10,000. The liability is shared equally among the three partners, so each partner is responsible for paying \$3,333.33.

Pro Rata Debt List

Partner A: \$3,333.33

Partner B: \$3,333.33

Partner C: \$3,333.33

Total: \$10,000

Partner A: \$3,333.33

Partner B: \$3,333.33

Partner C: \$3,333.33

Total: \$10,000

Partner	Partner's Share	Partner's Share	Partner's Share	Partner's Share	Partner's Share
Partner A	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33
Partner B	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33
Partner C	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33
Total	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Partner A	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33
Partner B	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33
Partner C	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33	\$3,333.33
Total	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

Pro Rata Debt Worksheet Answers Chapter 6

Michael Brown



Pro Rata Debt Worksheet Answers Chapter 6:

Enjoying the Beat of Appearance: An Psychological Symphony within **Pro Rata Debt Worksheet Answers Chapter 6**

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