



Activity

Pro Rata Debts

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Objective

How pro-rata debts are calculated for companies in joint ratio (paid) and a ratio for business purposes debts.

Directions

After this procedure, students will be enabled to find shared liability and equity distributions.

Pro Rata Debts

Joint and tenancy is a common arrangement in which two or more individuals hold a debt. If they wish to share a debt with multiple parties, a joint tenancy agreement is entered into. This agreement is a legal document that outlines the terms of the joint tenancy, including the amount of the debt, the interest rate, and the repayment schedule. It also specifies the responsibilities of each party, such as the amount of the debt, the interest rate, and the repayment schedule. The agreement is signed by all parties involved and is a legal document that can be enforced in court.

1. **Example 1:** Mr. A and Mr. B are joint tenants of a debt of \$10,000. Mr. A has paid \$5,000 and Mr. B has paid \$5,000. Mr. A is responsible for the remaining \$5,000.

Pro Rata Debt List

Debtors: Mr. A Amount: \$5,000

Debtors: Mr. B Amount: \$5,000

Debtors: Mr. C Amount: \$5,000

Debtors: Mr. D Amount: \$5,000

Debtors: Mr. E Amount: \$5,000

Debtors	Debtors	Debtors	Debtors	Debtors	Debtors
Name	Amount	Amount	Amount	Amount	Amount
Mr. A	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. B	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. C	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. D	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. E	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. F	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. G	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. H	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. I	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. J	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. K	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. L	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. M	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. N	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. O	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. P	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. Q	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. R	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. S	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. T	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. U	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. V	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. W	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. X	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. Y	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Mr. Z	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000

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