

# B

Accounting

## Pro Rata Debts

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Date: 20/02/2024

### Objective

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

### Directions

Use the given information to calculate the pro rata debt of each partner in the firm.

### Pro Rata Debts

Mr. A and Mr. B are partners in a firm. Mr. A has contributed 25% of the capital and Mr. B has contributed 75% of the capital. The firm has a total liability of ₹ 1,00,000. Mr. A has contributed 25% of the capital and Mr. B has contributed 75% of the capital. The firm has a total liability of ₹ 1,00,000. Mr. A has contributed 25% of the capital and Mr. B has contributed 75% of the capital. The firm has a total liability of ₹ 1,00,000.

1. Mr. A and Mr. B are partners in a firm. Mr. A has contributed 25% of the capital and Mr. B has contributed 75% of the capital. The firm has a total liability of ₹ 1,00,000. Mr. A has contributed 25% of the capital and Mr. B has contributed 75% of the capital. The firm has a total liability of ₹ 1,00,000.

#### Pro Rata Debt List

Mr. A's share: 25%  
Mr. B's share: 75%

Mr. A's share: 25%  
Mr. B's share: 75%

Particulars	Mr. A's share	Mr. B's share	Total
Mr. A's share	25%	75%	100%
Mr. B's share	75%	25%	100%
Total	100%	100%	200%
Mr. A's share	25%	75%	100%
Mr. B's share	75%	25%	100%
Total	100%	100%	200%

# Chapter 6 Pro Rata Debts

**New York (State), George Bliss**



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