

**A&B**

What is the total contribution to corporate profits generated by Division B before allocation of central corporate expenses?

- a. 18,000
- b. 20,000
- c. 30,000
- d. 150,000**

Solution: Division B

Sales	P 400,000
Other Revenue	15,000
Direct Materials	-65,000
Direct Labor	-40,000
Variable Factory Overhead	-15,000
Variable S and A Expense	-30,000
<b>Contribution Margin</b>	<b>P 265,000</b>
Fixed Factory Overhead	-55,000
Fixed S and A Expense	-60,000
<b>Segment Margin</b>	<b>P 150,000</b>

What is the contribution margin of Division A?

- a. 90,000**
- b. 115,000
- c. 235,000
- d. 265,000

Solution: Division A

Sales	P 150,000
Other Revenue	10,000
Direct Materials	-30,000
Direct Labor	-20,000
Variable Factory Overhead	-5,000
Variable S and A Expense	-15,000
<b>Contribution Margin</b>	<b>P 90,000</b>

**Jun Iglesias**

Of the foregoing, in all likelihood, Mr. Iglesias controls

- a. 165,000
- b. 185,000
- c. 100,000
- d. 350,000**

Contribution Margin	P 350,000
Less: Controllable Direct Fixed Costs and Expenses	0
<b>Controllable Margin</b>	<b>P 350,000</b>

# Accounting Practice Problems And Solutions

**RJ Shavelson**



## **Accounting Practice Problems And Solutions:**

## Whispering the Techniques of Language: An Emotional Journey through **Accounting Practice Problems And Solutions**

In a digitally-driven world wherever displays reign great and immediate interaction drowns out the subtleties of language, the profound secrets and mental subtleties concealed within phrases frequently get unheard. Yet, set within the pages of **Accounting Practice Problems And Solutions** a fascinating fictional value sporting with raw feelings, lies an extraordinary quest waiting to be undertaken. Penned by a talented wordsmith, this charming opus attracts visitors on an introspective trip, lightly unraveling the veiled truths and profound affect resonating within ab muscles cloth of every word. Within the mental depths of this emotional evaluation, we will embark upon a sincere exploration of the book is core themes, dissect its captivating publishing style, and fail to the powerful resonance it evokes serious within the recesses of readers hearts.

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