

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
Contribution Margin	P 265,000
Fixed Factory Overhead	-55,000
Fixed S and A Expense	-60,000
Segment Margin	P 150,000

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
Contribution Margin	P 90,000

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
Controllable Margin	P 350,000

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Accounting Practice Problems And Solutions Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Accounting Practice Problems And Solutions**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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