Flash in a Flash sells three types of digital memory devices: Secure Digital (SD), CompactFlash (CF), and Memory Sticks (MS). The following table reveals average per unit selling price, average per unit variable product cost, and the number of units sold during a recent period:

| | Selling Price | Variable Product Cost | Units Sold |
|---|---|---|---|
| SD | $22 | $15 | 200,000 |
| CF | $20 | $12 | 150,000 |
| MS | $36 | $30 | 360,000 |

Each product is managed by a product manager who is compensated with a fixed salary, as follows:

| | |
|---|---|
| SD | $175,000 |
| CF | $180,000 |
| MS | $166,000 |

The product managers are each authorized to engage a sales strategy. SD's strategy is to rely exclusively on a manufacturer representative. The manufacturer representative is paid 7% of sales. CF's strategy is to utilize a salaried sales manager and print media advertising campaign at a fixed cost of $290,000. MS's strategy is use an internet site at a fixed cost of $250,000, plus $0.10 per click. The click rate is 50 times the number of units sold.

Of the above costs, the product manager's salary is considered to be an uncontrollable fixed cost for each unit. The only other costs are $275,000 of general and administrative costs incurred at the corporate level that are not traced to any particular product.

(a) Prepare a contribution income statement for each segment, revealing the segment margin.

(b) Prepare a "company total" contribution income statement for all three segments.

(c) Evaluate Flash in a Flash's results, and comment as to why corporate management should look at segmented results in addition to overall corporate performance.