

B-22.02

Jef Doyle is evaluating results for three business separate business segments under his control. Selected financial information for each segment follows:

	Sales	Operating Income	Average Assets
Segment A	\$ 2,000,000	\$ 100,000	\$ 2,500,000
Segment B	3,500,000	450,000	6,000,000
Segment C	1,600,000	160,000	2,100,000

Rank order the three segments based on "margin," "turnover," and "return on investment." How is it possible that the rankings differ based on which evaluative model is used?