

Name:

B-22.02

Date:

Section:

	<u>Sales</u>	<u>Operating Income</u>	<u>Average Assets</u>
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

Margin (operating income ÷ sales)

<u>Segment A</u>	<u>Segment B</u>	<u>Segment C</u>
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Turnover (sales ÷ average assets)

<u>Segment A</u>	<u>Segment B</u>	<u>Segment C</u>
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ROI (operating income ÷ average assets)

<u>Segment A</u>	<u>Segment B</u>	<u>Segment C</u>
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