

Following are key terms relating to the concept of a contribution income statement reporting format:

General corporate costs	Segment margin
Contribution margin	Controllable fixed costs
Controllable contribution margin	Net income
Non-traceable	Uncontrollable fixed costs

Determine which of the following descriptions is best associated with each of the above terms:

- (a) These are subtracted from the segment margin to arrive at net income.
- (b) This amount is useful in evaluating management performance for a unit.
- (c) This is the result of subtracting all variable costs from revenues.
- (d) This is a measure of business viability.
- (e) This result would not relate to any segment, but only the corporate total.
- (f) These are incurred by a unit, but are not useful in evaluating unit management.
- (g) These costs may be attributable to a division, but not a specific product.
- (h) This amount is subtracted from the contribution margin to find the controllable contribution margin.