(a) These are subtracted from the segment margin to arrive at net income.
   General corporate costs

(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.