# Problem 15 (ROI; Margin; Turnover)

The following data have been collected for the past two years for the Delta Division of Chancellor Company:

		20X1
	20X0	P300,000,000
Sales	P300,000,000	
Matagastian income	24,000,000	22,200,000
Net operating income	150,000,000	150,000,000
Average operating assets	150,000,000	100111111

#### Required:

- Compute the margin and turnover ratios for each year.
- 2. Compute the ROI for each year.
- Explain why the division experienced decreased ROI from 20X0 to 20X1.

#### Problem 16

Data follow for the T-Division of Chancellor Company (see Problem 15).

	20X0	20X1
Sales	P500,000,000	P500,000,000
Net operating income	40,000,000	37,000,000
Average operating assets	250,000,000	200,000,000

#### Required:

- Compute the margin and turnover ratios for each year.
- 2. Compute the ROI for the T-Division for each year.
- 3. How does the performance of the T-Division compare with that of the Delta Division?

## Multiple Choice

- A management decision may be beneficial for a given profit SBU, but not for the entire company. From the overall company viewpoint, this decision could lead to action referred to as:
  - a. Suboptimization.
  - b. Centralization.
  - Goal congruence.
    - Maximization.

# **Ch14 Ansker Key**

Miller,Robert Keith Miller,Horner,Suzanne Strobeck Webb,Professor Winifred Bryan Horner, PhD,Webb

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