

Name: _____

PROBLEMS 8-17

PROBLEM 8

Use the information below to fill out your assignment, paying close attention to the questions.

Family A

Compensation: **Salary and Bonus**

Salary: **\$100,000** (fixed)

Payable: **Change in bonus responsibility is \$20,000 with a corresponding reduction in \$20,000**

Cost of Sales: **Materials are sold at 100% of cost, which means that the cost of sales is \$100,000. (Fixed cost is \$100,000, which is equal to the cost of sales.)**

Operating Profit: **\$0**

Investment: **\$100,000**

Cost of Sales: **\$100,000**

Operating Profit: **\$0**

Operating Profit: **\$0**

Family B

Compensation: **Salary**

Salary: **\$100,000**

Payable: **Change in bonus responsibility is \$20,000 with a corresponding reduction in \$20,000**

Cost of Sales: **Materials are sold at 100% of cost, which means that the cost of sales is \$100,000**

Operating Profit: **\$0**

Investment: **\$100,000**

Operating Profit: **\$0**

Operating Profit: **\$0**

1. Family A's compensation is equal to the compensation of Family B, yet Family B has lower operating profit. Why? (You must explain the difference.)

2. What advice would you give to Family A, as manager of the business?

Cost is \$100,000

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Chapter 7

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