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122	Tropicana Products Segment Margin Performance Report for the Fiscal Year Ended December 31 (all figures in millions of dollars)													
4		Actual		Budgeted		Variance	Variance %							
5	Sales revenue	5 4,31	13	4,300	5	14	F	0.3%	F					
6 7	Less variable expenses: Variable cost of goods sold	1.72		1,720		8	U	0.5%	U					
7 8 9	Variable operating expenses	50		515		8 7	F	0.5% 1.4% 0.6%	F					
9 10	Contribution Margin Less direct fixed expenses:	2,07	F	2,065	F	13	F	- 2000						
11	Fixed manufacturing overhead	1,22		1,215		13	U	1.1% 2.4%	Ü					
12	Fixed operating expenses	40	_	415				2.4%	F					
13	Segment Margin	44		435		10	F	2.3%	F					
14	Less: Common fixed expenses allocated to the profit center	3/		35		1	U	2.9%	U					
15 16	Operating income	5 40	3	400	5	9	F	2.3%	F					

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Managerial Accounting Chapter 10 Profit Planning: Bestsellers in 2023 The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the engaging narratives that have charmed audiences this year. The Must-Read: Colleen Hoovers "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Managerial Accounting Chapter 10 Profit Planning: Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Managerial Accounting Chapter 10 Profit Planning: Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens weaves a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These topselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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