

### QUESTION

The following information is for Question 1. The company has a number of departments, each of which is a profit centre. The company's total sales are £100 million. The company's total operating expenses are £60 million. The company's total operating profit is £40 million. The company's total operating assets are £100 million. The company's total operating liabilities are £60 million. The company's total operating equity is £40 million. The company's total operating income is £40 million. The company's total operating expenses are £60 million. The company's total operating assets are £100 million. The company's total operating liabilities are £60 million. The company's total operating equity is £40 million. The company's total operating income is £40 million.

| Department   | Sales | Operating Expenses | Operating Profit |
|--------------|-------|--------------------|------------------|
| Department A | 20    | 10                 | 10               |
| Department B | 30    | 15                 | 15               |
| Department C | 40    | 20                 | 20               |
| Department D | 10    | 5                  | 5                |

QUESTION

### QUESTION



QUESTION