

Efficiency Losses Year 1	
Excess Promotion	0
Sales Losses	14,856
Gearing Losses	0
Idle Resource Cost	6,389
Resource Transfer Cost	1,986
Disposal Loss	0
Total Losses	23,231
Operating Profit	159,163
Potential Profits	182,394

Profit Centre Year 1			
	Level 1	Level 2	Level 3
Sales Income	229710	195030	114231
Cost of Sales	105207	92028	50018
Gross Profit	124503	103002	64213
Gross Profit %	54	53	56
Sales Promotion	20000	15000	10000
Contribution	104503	88002	54213
Contribution %	45	45	47

Investment Centre Year 1			
	Level 1	Level 2	Level 3
Contribution	104503	88002	54213
Total Assets	184049	147079	65358
Return on Assets %	57	60	83
Net Cash Flow	92775	52844	57980

Resource Idleness Year 1		
	Resource A	Resource B
Days Available	6000	6000
Days Needed	5894	6649
Capacity Use %	98	111
Surplus Days	0	0
Average Cost/Day	33.1	14.4
Cost of Idleness	6389	0

Middling Strengths Year 1

Return on Equity seems good
 Sales seem to be growing well

Minor Strengths Year 1

Perceptions of Quality of Level 1 seem good
 Demand/Client for Level 1 seems good
 Perceptions of Quality of Level 2 seem good
 Demand/Client for Level 2 seems good
 Perceptions of Quality of Level 3 seem good
 Demand/Client for Level 3 seems good
 Profitability of Level 3 seems good

Major Weaknesses Year 1

Significant Resources transfered

Minor Weaknesses Year 1

Shortage of Resource B

Key Measures Year 1		
	Current	Todate
Income Growth %	15	15
Gross Profit (%)	53	53
Operating Profit (%)	30	30
Return on Assets	34	34
Return on Equity	23	23
Capital Gearing	0	0