Question 2 of 9

3

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Sheridan Sports sells volleyball kits that it purchases from a sports equipment distributor. The following static budget based on sales of 2,200 kits was prepared for the year. Fixed operating expenses account for 75% of total operating expenses at this level of sales.

Sales	\$ 220,000		
Cost of goods sold (all variable)		140,800	
Gross margin		79,200	
Operating expenses		70,000	
Operating income	S	9.200	

Assume that Sheridan Sports actually sold 1.900 volleyball kits during the year at a price of \$102 per kit.

Calculate the sales volume variance for sales revenue and cost of goods sold. (If variance is zero, select "Not Applicable" and enter 0 for the amounts.)

	Flexible Budget	Sales Volume Variance		Static Budget
Unit Sales Sales revenue			~	
Sales revenue	5	5	3	5
Cost of goods sold			~	

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