

Question 2 of 9

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Current Attempt in Progress

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	\$ 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	\$	\$		\$
Cost of goods sold				

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**Paul D. Kimmel, Jerry J.
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