

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         | <input type="text"/>    | <input type="text"/>    | <input type="text"/> | <input type="text"/>    |
| Sales revenue      | \$ <input type="text"/> | \$ <input type="text"/> | <input type="text"/> | \$ <input type="text"/> |
| Cost of goods sold | <input type="text"/>    | <input type="text"/>    | <input type="text"/> | <input type="text"/>    |

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**Jessica J Manson**



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