

presents to goal congruence. The goals of the individual segments of a decentralized company may not be in harmony with overall company goals. Decentralization encourages segment managers to focus attention on local operating conditions. Decentralization fails to fully emphasize the contribution that each segment should make to the profitability of the overall company. In addition, because decision making is decentralized, there may be little communication among segment managers. As a result, decentralization may require a more elaborate and effective information system, which can be expensive.

Traditional Methods for Evaluating Segment Performance

Regardless of the degree of decentralization, top management needs a dependable method of measuring segment performance. We define the term segment in various ways. Generally, a segment refers to any logical subcomponent of a company, identified with the responsibility of supplying a product or service. Some companies formally designate distinct organization subcomponents, such as divisions, as their segments. An example is the Truck and Coach Division of General Motors Corporation. Other companies designate territories, departments, service centers, or branch offices as segments.

In analyzing marketing operations, we also find other types of segments, such as product lines, classes of customer, or channels of distribution. Although segments are not separate organizational entities, an important characteristic is that their operating performance is separately identifiable and measurable. Products or services may be related based on similar characteristics such as rates of profitability, degrees of risk, or opportunities for growth. Or products may be related based on similar production processes, labor skills, or marketing methods.

Contribution Reporting

Determining cost behavior patterns provides a helpful starting point in evaluating segment performance. Exhibit 18-1 uses contribution reporting to present a condensed profitability analysis of two territories. (In practice, companies detail the expenses thoroughly.) Exhibit 18-1 illustrates two kinds of segments: territories and salespersons; each territory has two salespersons. As you read across Exhibit 18-1, the focus becomes narrower, going from the overall company, to the East and West Territories, and then to the salespersons in each territory.

Contribution Margin. Deducting only segment variable costs from segment revenue yields a contribution margin that companies use to evaluate segments. We can usually determine each segment's revenue and variable costs directly because they are identifiable with a specific segment. (This chapter assumes no intersegment sales; Chapter 19 discusses pricing of intersegment sales.) Contribution margin is useful in understanding the impact on income of short-run volume changes. We calculate changes in income by multiplying any sales increase by the contribution margin ratio. For example, the increase in pretax income resulting from a \$10,000 increase in Mr. A's sales volume is $46\% \times \$10,000$, or \$4,600. If Ms. D also earns a similar \$10,000 sales volume increase, pretax income increases $48.5\% \times \$10,000$, or \$4,850. These calculations of contribution margin assume no change in sales price, operating efficiency, or fixed costs.

Performance Evaluation Manual

JS Bruner



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