

Segment Reporting Example

Operating Segment	Revenue	Operating Profit (Loss)	Assets
Investments	\$5	\$3	\$200
US Land Development	\$1	(\$5)	50
Hotels	\$30	\$5	290
Brokerage	\$9	\$1	10
Manufacturing	\$55	\$6	450
TOTAL	\$100	\$10	\$1,000
<i>Threshold (base 10%)</i>	<i>\$10</i>	<i>\$1.5 (\$15 x 10%)</i>	<i>\$100</i>
<i>Total of all profits</i>		<i>\$15</i>	
<i>Total of all losses</i>		<i>\$5</i>	

Reporting Financial Information By Segment

Y Pai



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