

Segment Income Statement Sample - Divisional Reporting

Particulars	Division A	Division B	Division C	Total
Revenue	50,000	40,000	35,000	125,000
Cost of Goods Sold	28,000	23,000	20,000	71,000
Gross Profit	22,000	17,000	15,000	54,000
Operating Expenses	7,000	6,000	5,000	18,000
Segment Profit	15,000	11,000	10,000	36,000
Allocated Corporate Costs				8,000
Operating Income				28,000