

1.1 In the analysis of the dimensions of subcategory and region, the leading profit centers are copiers sold in the western region, generating a net profit of \$35,000. This is closely followed by binders and chairs, each yielding a net profit of \$23,000, with binders sold in the western region and chairs sold in the eastern region. Conversely, the primary loss centers are binders sold in the central region, resulting in a net loss of \$21,000, and tables sold in the eastern region, which incurred a net loss of \$12,000.