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Wordsmith is a publishing company with a number of different book lines. Each line has contracts with a number of different authors. The company also owns a printing operation called Pronto Press. The book lines and the printing operation each operate as a separate profit center. The printing operation earns revenue by printing books by authors under contract with the book lines owned by Wordsmith, as well as authors under contract with other companies. The printing operation bills out at $0.01 per page, and a typical book requires 500 pages of print. A manager from Business Books, one of the Wordsmith's book lines, has approached the manager of the printing operation offering to pay $0.007 per page for 1,200 copies of a 500-page book. The book line pays outside printers $0.009 per page. The printing operation's variable cost per page is $0.006.

Calculate the change in contribution margin to each division, and to the company as a whole, if top management forces the printing operation to accept the $0.007 per page transfer price when it has no available capacity. ***(If a net loss, record amount using either a negative sign preceding the number eg -45 or parentheses eg (45).)***

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