

What type of responsibility center would Mickey Thompson Performance Tires be for Cooper Tire & Rubber Company?

Mickey Thompson Performance Tires (<https://www.mickeythompsontires.com>) designs, develops, and distributes specialty tires for drag racing and other motor sports. The company was founded in 1963 and the company holds several patents related to tires. Cooper Tire & Rubber Company ([CTB](#)), the 12<sup>th</sup> largest tire company in the world, purchased Mickey Thompson Performance Tires in 2003.

Mickey Thompson Performance Tires sells tires directly to dragster drivers and other specialty car drivers either at its showroom in Stow, Ohio, or from its trailers at races throughout the United States. In addition to sales, Mickey Thompson Performance Tires is involved in researching and developing the tires to better meet racers' needs. Mickey Thompson also sells tires to distributors across the United States.

Mickey Thompson Performance Tires employees are in sales, research and development, and administrative functions but all manufacturing of the tires is done by Cooper Tire, its parent company.

### Questions

1. What type of responsibility center would Mickey Thompson Performance Tires be considered for Cooper Tire & Rubber Company?
2. What measures might be used to evaluate the performance of the manager of Mickey Thompson Performance Tires?