

invested 40 million dollars in furniture - profit of 4 million dollars.

invested money in building materials - annual income of 4.5 million dollars.

1) Total activity of the company by accountant: the accounting profit will be 4 million in the first case and 4.5 million in the second case.

2) By economist: but economic profit also includes the alternative ways of investing money, so it will be calculated as $EP = 4 + 4.5 = 8.5$ million dollars.