

(b) Direct costs are production costs.

Discussion: A, B, and C are production costs, whereas selling & administration costs are period costs.

(b) Last month 200,000 units of a product were manufactured, and the total cost per unit was \$200. This month 150,000 units of the same product were manufactured, and the total cost per unit was \$200. The total cost of production for the month was \$30,000 per unit and the total cost is \$30,000,000. Therefore, the cost per unit is \$200,000/150,000 units = \$200.00. Alternatively, when production costs increase, total cost of production increases (the same fixed costs is spread over more units, resulting cost per unit will increase).

(b) These costs do not reflect cost changes.

(b) These costs will increase in total.

(b) These costs per unit will increase.

(b) These costs per unit will decrease.

Discussion: Previously, the selling price was \$200/150,000 units = \$133.33. The cost per 150,000 units = \$200,000 units / 150,000 units = \$133.33. Total cost of \$200,000 = \$200,000,000 / 150,000 units = \$133.33. Therefore, when production costs increase, fixed cost per unit will increase (the same fixed costs is spread over more units, resulting cost per unit will increase).

(b) The following costs were incurred in the month:

Direct materials	\$100,000
Direct labor	\$15,000
Manufacturing overhead	\$17,000
Selling expenses	\$14,000
Administrative expenses	\$11,000

Discussion: Manufacturing overhead is:

(b) \$17,000

(b) \$15,000

(b) \$11,000

(b) \$14,000

Discussion: Direct costs are direct labor and direct manufacturing costs.

(b) Direct costs were \$110,000 per unit for 200,000 units. In 200,000 the corresponding fixed cost is \$100,000. Therefore, direct costs are (the following):

Manufacturing cost per unit	\$100,000
Fixed cost of sales	\$100,000
Manufacturing & administration costs	\$100,000
Fixed selling & administration costs	\$100,000

What is the total contribution of the sales contribution margin?

(b) \$100,000

(b) \$100,000

(b) \$100,000

(b) \$100,000

Discussion: Direct Cost Method: \$100,000 + Direct Expenses (Sales) + Direct Expenses (Costs) + Direct Expenses (Administration) = \$100,000 + \$100,000 + \$100,000 + \$100,000 = \$400,000.

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web jun 16 2022 later versions of software or firmware fixed that the most recent version motorola m1225 programming software hvn 9054 will do either the conventional m1225 or ls models earlier versions of software was split into two different versions if i recall 20 years ago correctly make sure you get the latest and it won t be a problem

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web dec 23 2018 our m1225 radios all program up with the bluemax49ers usb to rj 45 cable and the cps we got with our

first used m1225 our software runs on windows xp the machine is not handy at the moment so i cannot find the cps version yet in the past cps for the radio was available through motorola s software system under discontinued