

**Exercise 12A-1 (15 minutes)**

- Mark-up percentage based on absorption cost:

  - $[(97\% \times 2400,000) + 400,000] \div (200,000 \times \$14)$
  - $[\$72,000 + \$1,000,000]$
  - $62\%$
- Mark-up percentage based on total variable costs:

  - $[(97\% \times 2400,000) + 240,000 - 200,000 \times \$14] \div (200,000 \times \$14)$
  - $[\$68,000 + \$144,000]$
  - $62.14\%$

\*Fixed manufacturing overhead:  $\$3 \times 20,000 = \$60,000$

\*\* Total variable costs per unit:  $(\$10 - \$3) + (\$40,000 - \$20,000) \div 20,000 = \$14.40$

Target selling price per unit =  $(\$14.40 \times 62.14\%) + \$14.40 = \$14.40$

Target selling price per unit =  $(\$14.40 \times 62\%) + \$14.40 = \$14.40$

\*Fixed manufacturing overhead:  $\$3 \times 20,000 = \$60,000$

\*\* Total variable costs per unit:  $(\$14 - \$3) + (\$40,000 - \$20,000) \div 20,000 = \$14.40$

- Target selling price under absorption costing:

  - Unit product cost:  $\$14.50$
  - Mark-up:  $40\% \times \$14.50 = 2.09$
  - Target selling price per unit:  $\$16.59$

Target selling price under total variable costing:

- Unit product cost:  $\$14.40$
- Mark-up:  $62.14\% \times \$14.40 = 8.95$
- Target selling price per unit:  $\$23.35$

**12-3.**

**Exercise 12-3 (20 minutes)**

	Per unit Absorption Costs		22,000 units	
	Order	Buy	Order	Buy
Cost of purchasing		\$1.50		\$330,000
Direct materials	\$1.00		\$144,000	
Direct labor	\$0.50		110,000	
Variable manufacturing overhead	0		0	
Fixed manufacturing overhead	0		24,000	
Fixed manufacturing overhead, transfer	0	0	0	0
Total costs	\$2.50	\$1.50	\$258,000	\$330,000
Difference in favor of continuing to make the units			\$72,000	

**12-4**

variable manufacturing overhead and the cost of the special tool are repeat overhead costs in this situation. The other manufacturing overhead costs are fixed and are not affected by the decision.

	Per unit	Total if 20,000
Incremental revenue		\$1,800,000
Incremental costs:		
- Variable costs:		
Direct materials	\$1.00	\$200,000
Direct labor	\$4.50	\$900,000
Variable manufacturing overhead	0.50	\$100,000
Special tool	0.50	\$100,000
Total variable cost	\$6.50	\$1,300,000
Fixed costs:		
Purchase of special tool		\$100,000
Total incremental cost		\$1,400,000
Incremental operating income		\$400,000

Note: Although the value for the special order is below the company's regular

# Accounting 1 Chapter 12 Test Answers

**A. Douglas Hillman, Richard F.  
Kochanek, Isaac N. Reynolds**

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*w3 w4 w5 w7 w9 control head models service manual* - Mar 10 2023

web this manual covers the astro digital spectra and digital spectra plus control heads models w3 w4 w5 w7 and w9 unless otherwise specified this manual provides sufficient information to enable qualified service shop technicians to troubleshoot and repair astro digital spectra and digital spectra plus control heads to the component

**mid power astro spectra pinout batboard** - Dec 07 2022

web sep 8 2022 i have an astro spectra mid power d04kkf9pw5an remote mount and i want to use it as a zello gateway with the roxitek interface i m trying to set up a demo for my school district where employees can use their smarphone with the zello for work app to communicate with the school s radio repeater

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web the pinout of the 15 pin accessory connector on the spectra 900 is as follows 1 tx audio 2 emerg 3 vip out 2 dash mount only not used in remote mount 4 swb 5 ignition dash mount only not used in remote mount 6 spkr hi 7 spkr lo 8 dig gnd 9 busy 10 bus

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web mar 1 2022 making your own spectra astro spectra programming cable by robert w meister wa1mik background the spectra mobile radios come in front under dash mount and trunk remote mount radios are remote mount only none of these radios have an internal loudspeaker all

the spectra the trek bbs - Jun 01 2022

web if you want the pinouts of the connectors on other spectra models refer to the installation diagrams at the bottom of the page if you have an astro spectra you will want to look at the astro mobilepage too the older versions of spectra software wouldnt t allow a 450 512 version to go below 449mhz

**astro portables batlabs** - Nov 06 2022

web for keyloading you use the same cable as a regular saber tkn8506 and the pinout is available here the part number for the hhch for the xts3000 vehicular adapter xtva may be pln7737a unconfirmed astro spectra vselp imbe and iden iden is vselp based it allows for up to 6 1 compression using tdma time division multiple

**motorola programming cable pinouts batlabs** - Jun 13 2023

web key variable loader kvl cable pinouts kvl to mcs2000 darcom 9000 astro mobile flash cable hln9742 flash cable rib to i20r controller pc to mrti2000 rib to i750r interconnect mdt9100 10 programming key carolina radio rj12 db9f adapter kvl to spectra rib to pyramid svr200 zetron 38 45 to mtr2000 rib to dgt 9000 rib to

**astro spectra 110watts encryption radioreference com forums** - Jul 02 2022

web may 30 2011 astro spectra kvl cable hi there well i don t know if this will help or not but here is some info according to batlabs the kvl to spectra pinout is thus kvl description spectra mic 9 gnd 1 8 key 10 7 we 2 6 kid 9 it seems they are showing us the entire cable chain the kvl cable with Hirose and the 7414 spectra

*astro mobiles batlabs* - Sep 04 2022

web this is for the astro spectra w3 only the w4 w9 radios use the same hardware interconnect cabling etc as the regular spectraradios service manuals here are a listing of the service manual part numbers for this series of radio 6881076c20 astro digital spectra basic service manual vhf uhf 800 mhz

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web aug 8 2020 apparently these were being made for people who needed to connect a security key loader to their astro spectra radios those use the outer two pins on each end of the radio s front panel microphone connector and those pins are not accessible by any motorola 6 pin microphone cable

**motorola spectra introductory information repeater builder** - Oct 05 2022

web spectra and astro spectra compatible microphones the a9 w9 series 9000 head has its microphone jack on the rear of the control head it s still a six pin connector but it is oriented vertically rather than horizontally all of the spectra microphones plug into either front or rear connectors all of the mobile microphones are hand size

**motorola astro spectra wiring diagram** - Aug 03 2022

web oct 20 2018 this manual provides information for installation of a spectra or astro digital spectra mobile radio safety information before operating a spectra or astro digital spectra mobile radio please read the motorola product safety motorola

changed the way they organize service manuals for the spectra radio models

**astro spectra plus w3axl wiki** - Apr 11 2023

web apr 19 2020 rs232 programming the asp can be programmed using a straight through rs232 serial connection using either the rear db15 on mid power units or the front db25 on high power units the pinouts for the cable using a standard female db9 connector on the computer side are shown below

*astro repeater builder* - Jan 08 2023

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web astro spectra pinout anatomy of a robot jan 25 2023 this work looks under the hood of all robotic projects stimulating teachers students and hobbyists to learn more about the gamut of areas associated with control systems and robotics it offers a unique presentation in providing both theory and philosophy in a technical yet entertaining way