

Q8

	Product A		Product B	
	\$		\$	
Sell revenue	125,000		311,200	(1) both
Direct material	(30,750)		(152,800)	
Direct labor	(50,000)		(138,000)	
Machine set up	(1,200)		(3,200)	
Quality inspections	(10,400)	(4)	(10,400)	(1)
Order processing	(1,800)		(2,800)	
Depreciation	(8,800)		(8,800)	
Revised profit	23,050		9,400	(1a) both

Plus (1a) mark for repeating costs from (a)

Ms 9706 42 O N 14

Wolfgang Guggemos

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name bar.

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