

$$f_{osc} = 1 \text{ MHz}$$
$$UBRR = \frac{f_{osc}}{14 \text{ Baud}} - 1 = \frac{1.4}{14 \times 10^3} - 1 \approx \boxed{1.4}$$

$$\text{Error} = \frac{\text{Band closest match}}{\text{Band Rate}} \times 100 = \frac{0.1 \text{ KHz}}{100} \times 100 = 0.14 \%$$

$$UBRR = \frac{1,14777 \times 1.4}{14 \times 100} - 1 = 1.14777$$

Error = 0 %