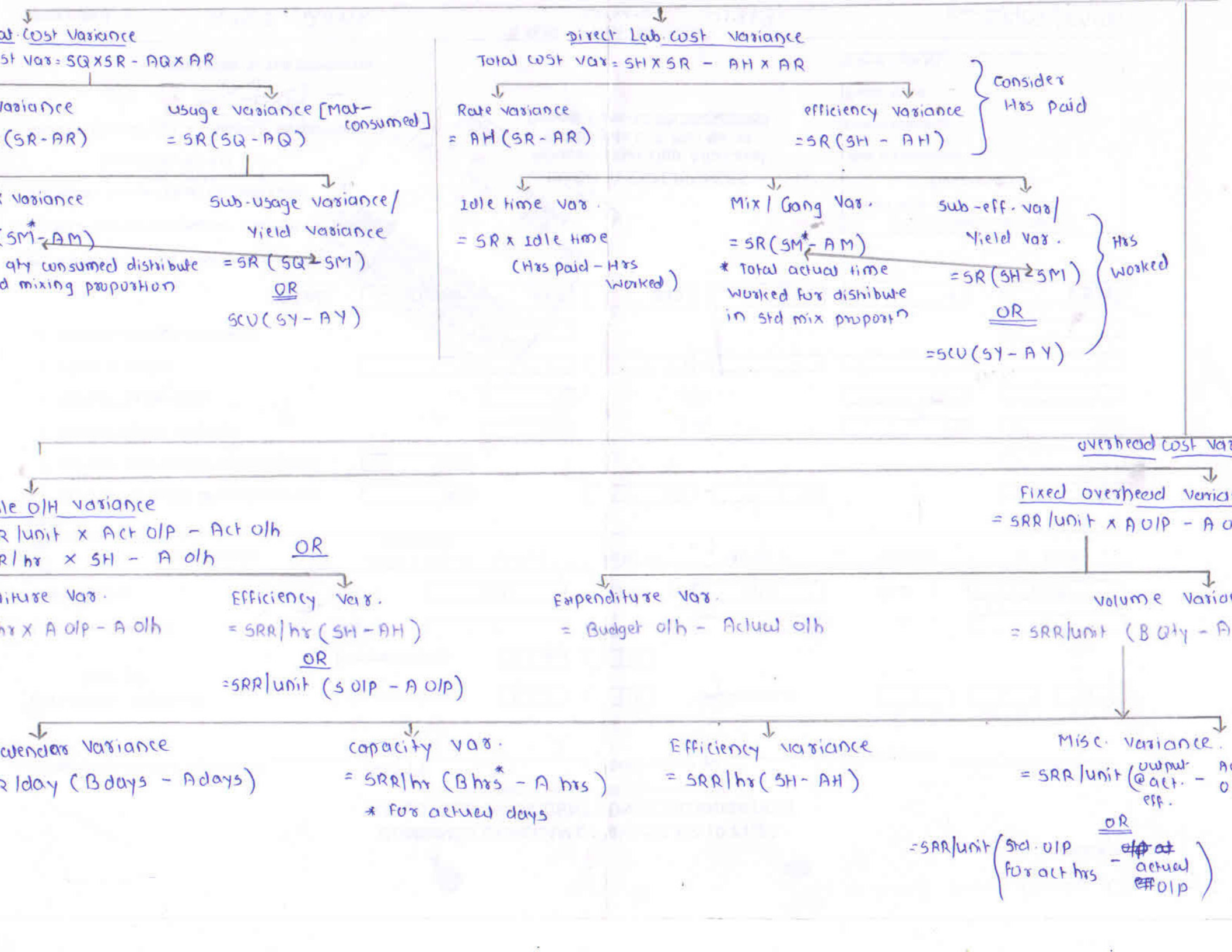
at Cost Variance
st Var = SQ×SR - AQ×AR
Variance
(SR-AR)
Usage Variance [Mat- consumed]
= SR(SQ-AQ)
Variance
(SM*-AM)
qty consumed distribute
d mixing proportion
Sub-Usage Variance/
Yield Variance
= SR (SQ-SM)
OR
SCU(SY-AY)
Direct Lab Cost Variance
Total cost var = SH×SR - AH×AR
Rate variance
= AH(SR-AR)
efficiency variance
=SR(SH - AH)
Consider Hrs paid
Idle time var.
= SR x Idle time
(Hrs paid - Hrs Worked)
Mix / Gang Var.
= SR(SM*- AM)
* Total actual time worked for distribute in std mix proportn
Sub-eff. var/
Yield Var.
=SR(SH-SM)
OR
=SCU(SY-AY)
Hrs Worked
overhead cost var
le O/H variance
R/unit x Act O/P - Act O/h
R/hr x SH - A O/h
OR
iture Var.
hr x A O/P - A O/h
Efficiency Var.
= SRR/hr(SH-AH)
OR
=SRR/unit (S O/P - A O/P)
Fixed overhead varia
= SRR/unit x A O/P - A O
Expenditure var.
= Budget O/h - Actual O/h
Volume Varia
= SRR/unit (B Qty - A
wenders variance
R/day (B days - A days)
capacity var.
= SRR/hr (B hrs* - A hrs)
* For actual days
Efficiency variance
= SRR/hr(SH-AH)
Misc. variance.
= SRR/unit (output @ act. eff. - A O
OR
=SRR/unit (Std. O/P for act hrs - actual O/P)