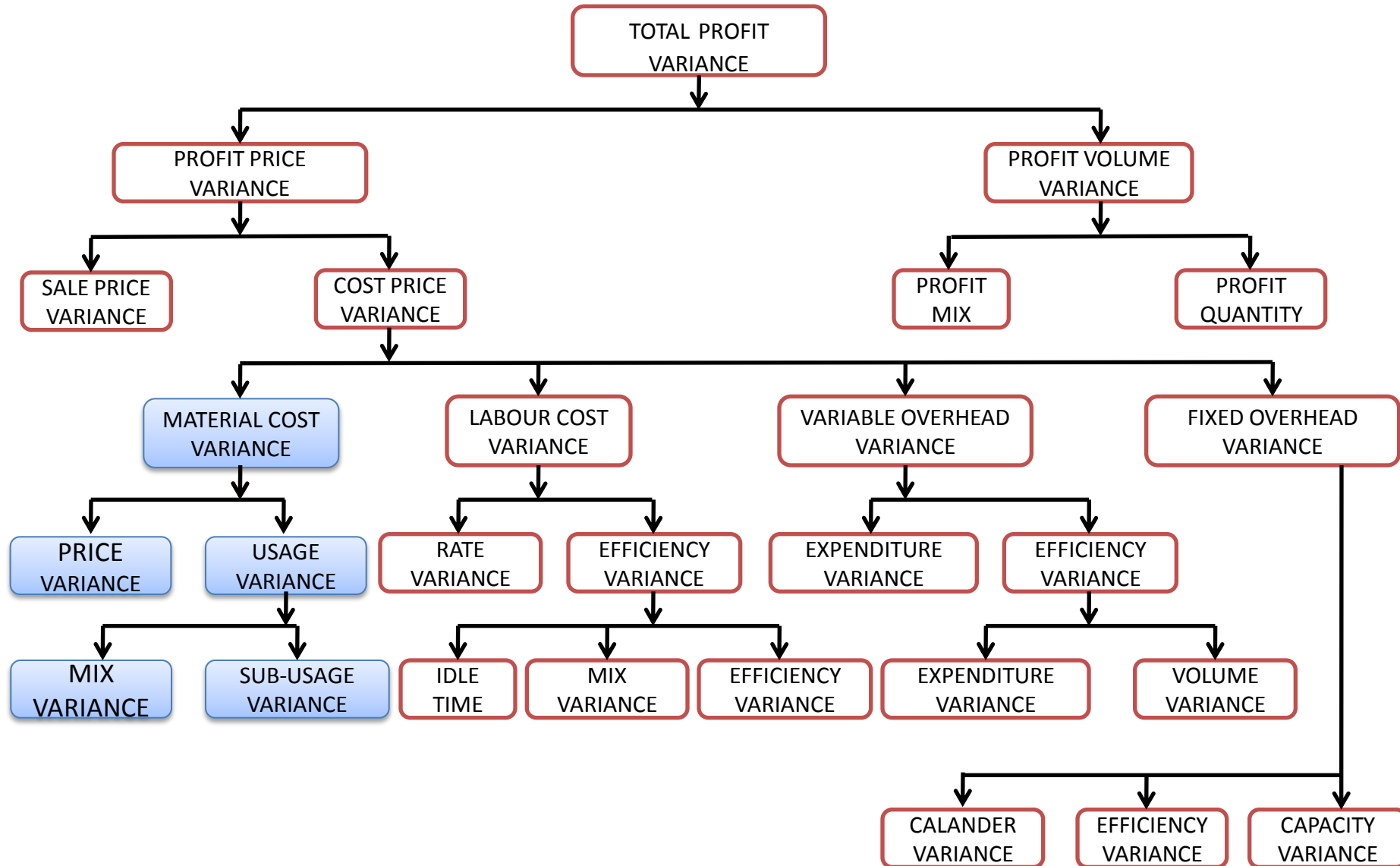
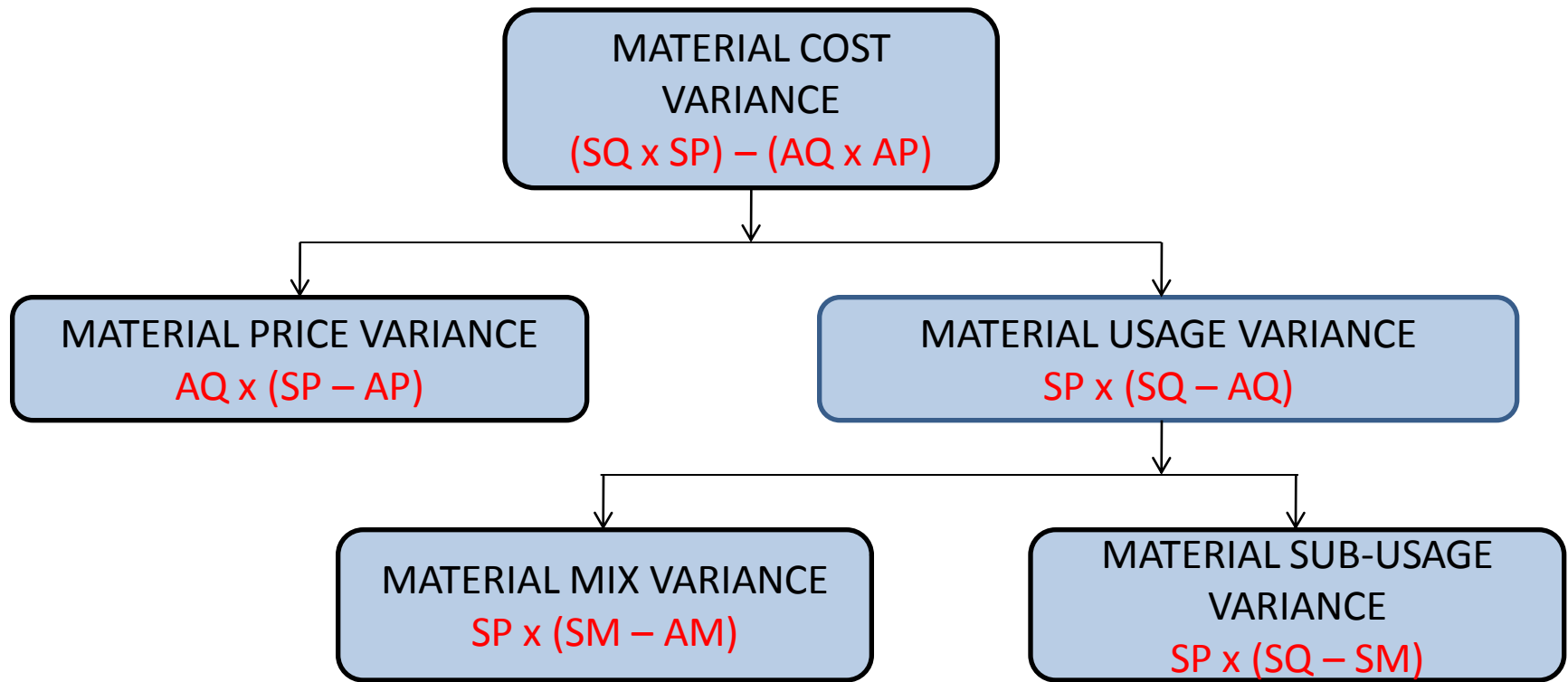


PROFIT VARIANCES

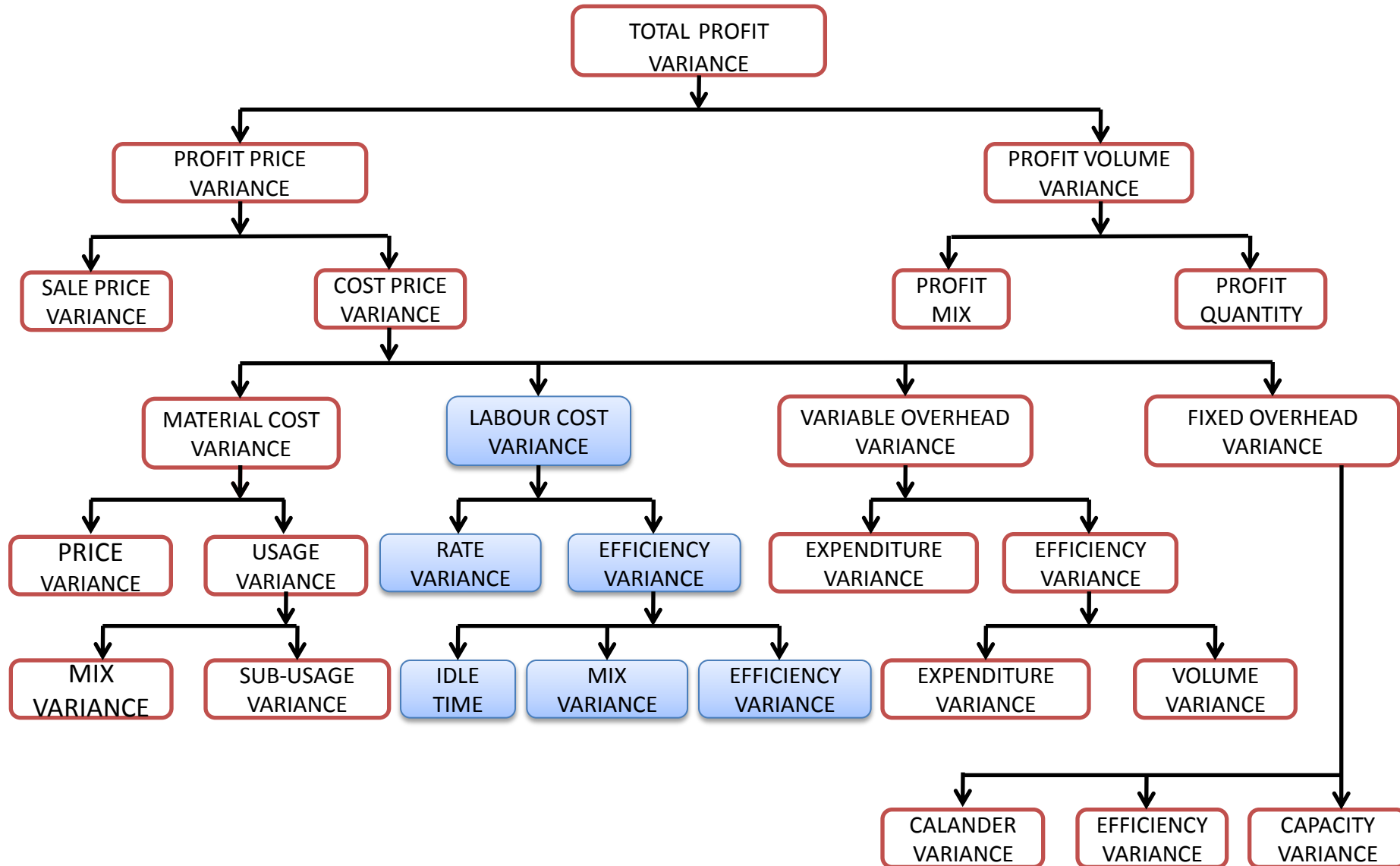


MATERIAL COST VARIANCES

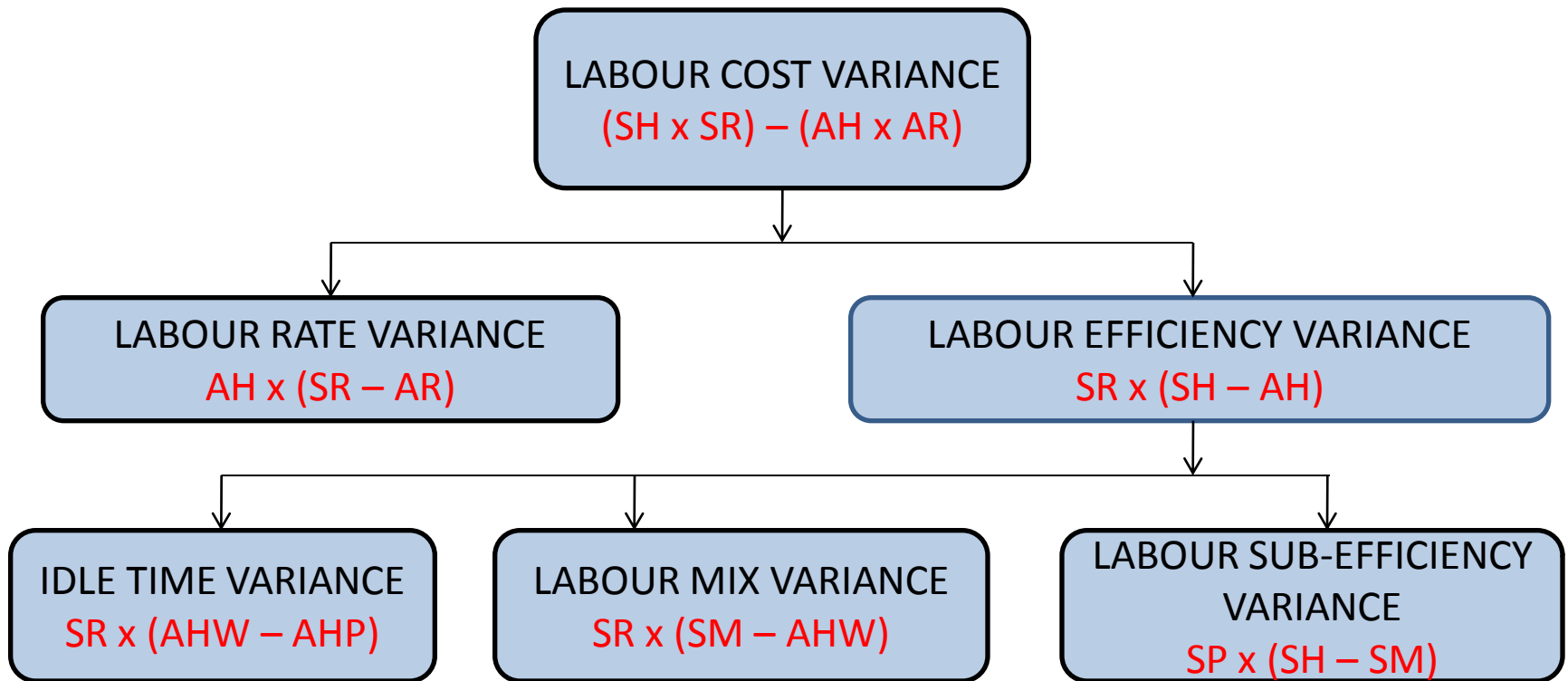


SQ : Standard Quantity for actual output
SP : Standard Price
AQ : Actual Quantity
AP : Actual Price

PROFIT VARIANCES

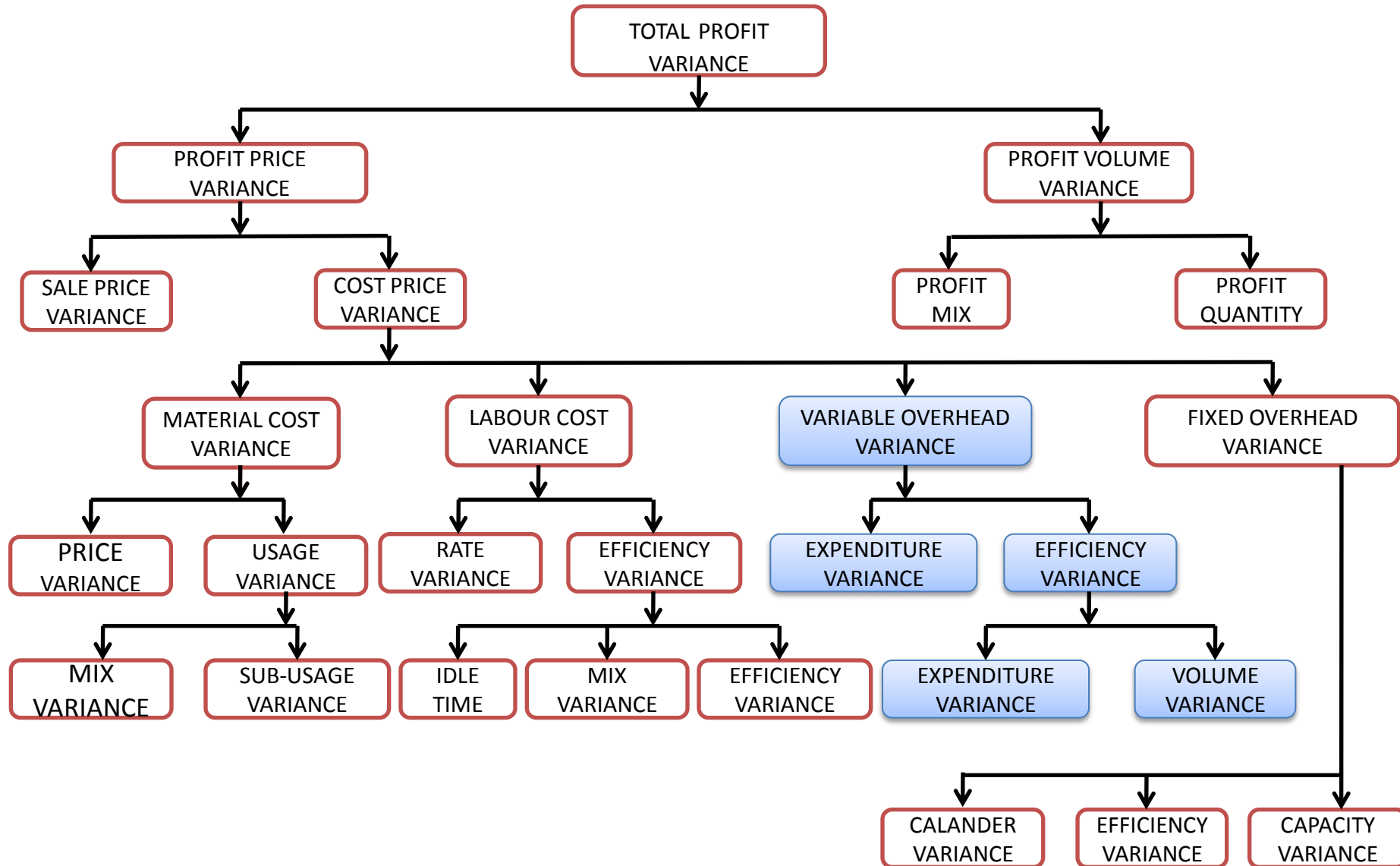


LABOUR COST VARIANCES

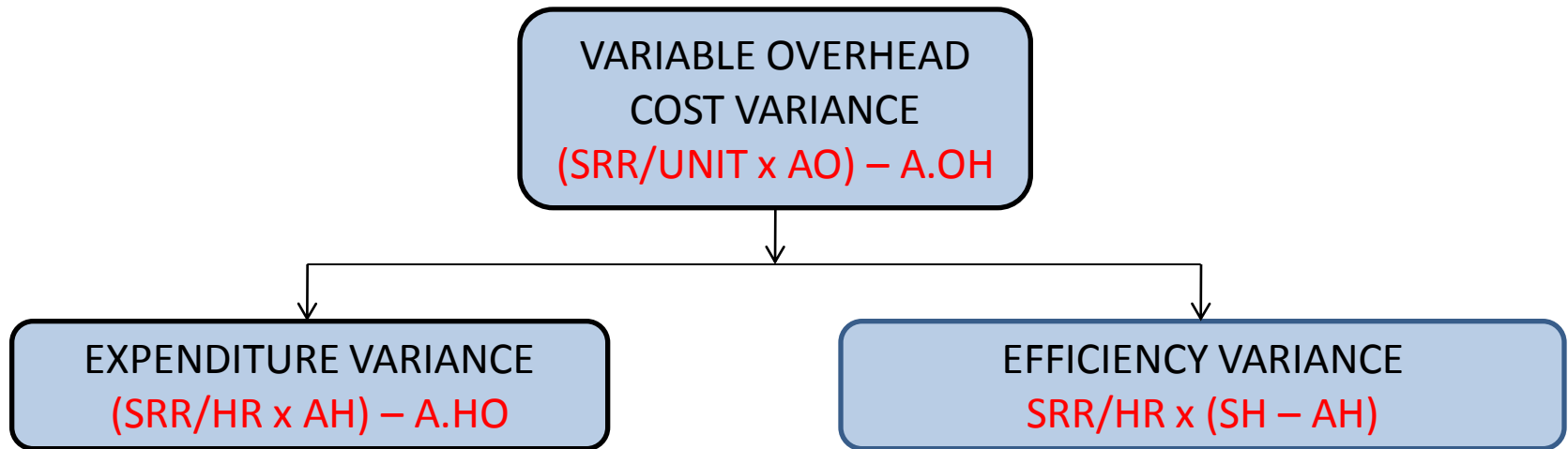


SH : Standard Hours for actual output
SR : Standard Rate
AHP : Actual Hours Paid
AHW : Actual Hours Worked

PROFIT VARIANCES

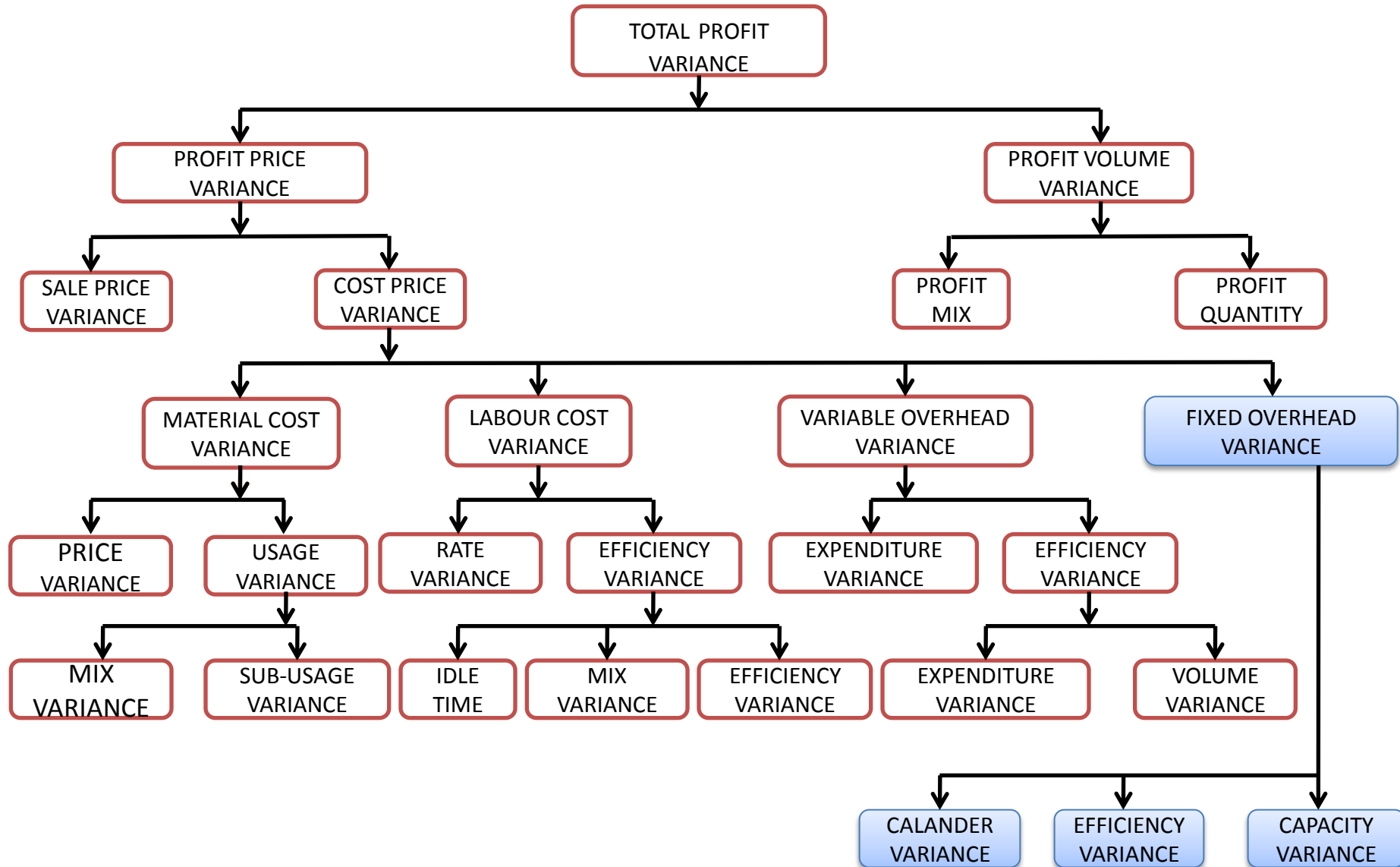


VARIABLE OVERHEADS VARIANCES

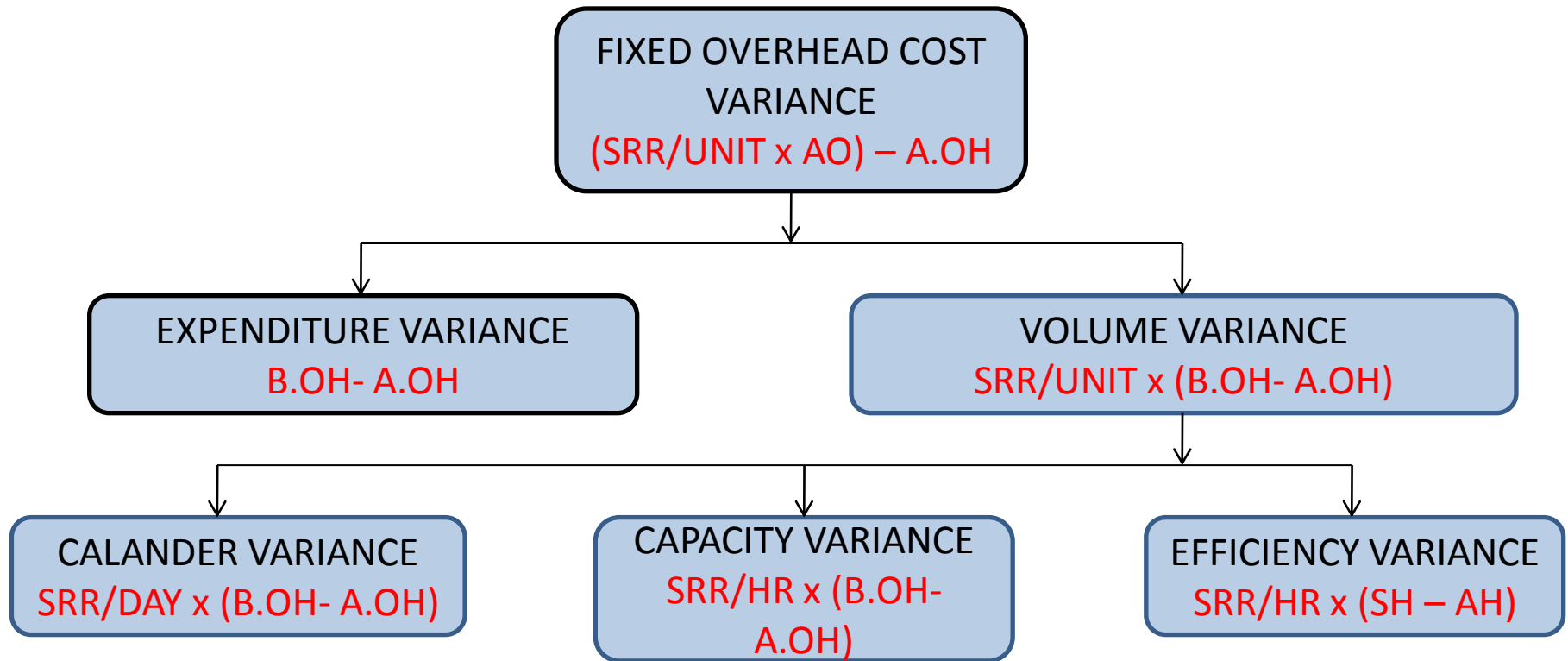


SRR/UNIT	: Standard Rate of Recovery per Unit
SRR/HR	: Standard Rate of Recovery per Hour
AO	: Actual output
A.OH	: Actual Overheads
SH	: Standard Hours
AH	: Actual Hours

PROFIT VARIANCES

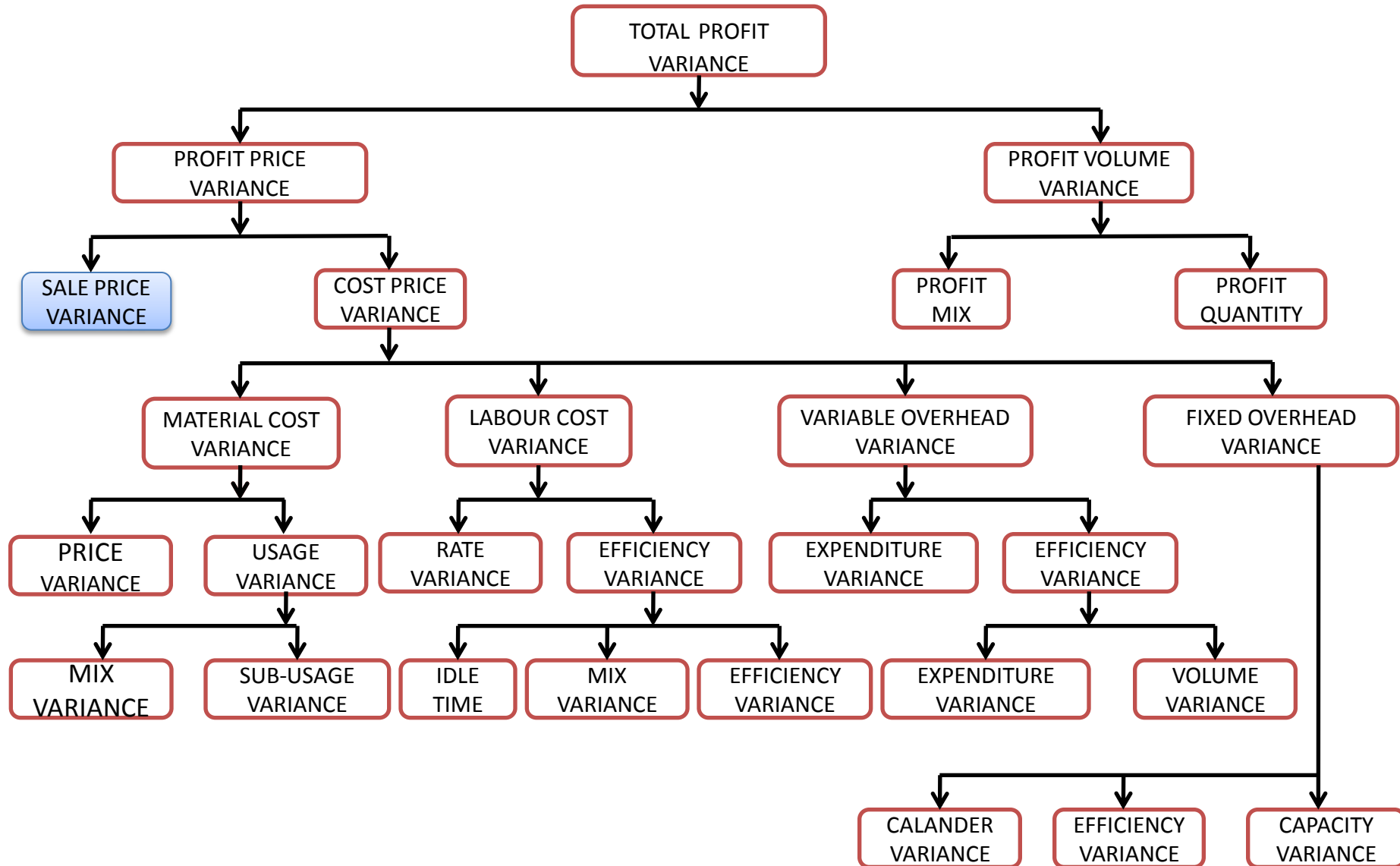


FIXED OVERHEADS VARIANCES

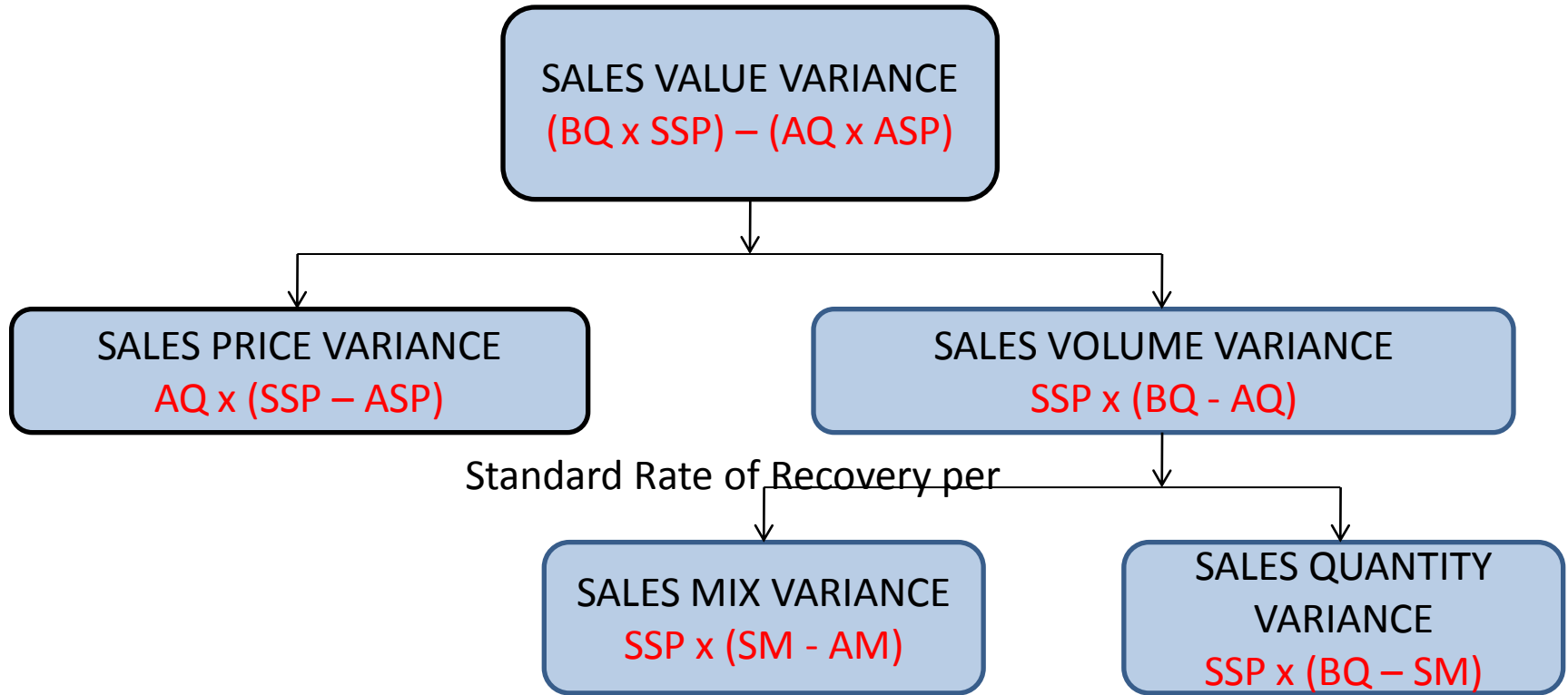


SRR/UNIT	: Standard Rate of Recovery per Unit
SRR/HR	: Standard Rate of Recovery per Hour
SRR/DAY	: Standard Rate of Recovery per Day
AO	: Actual output
A.OH	: Actual Overheads
B.OH	: Budgeted Overhead
SH	: Standard Hours
AH	: Actual Hours

PROFIT VARIANCES

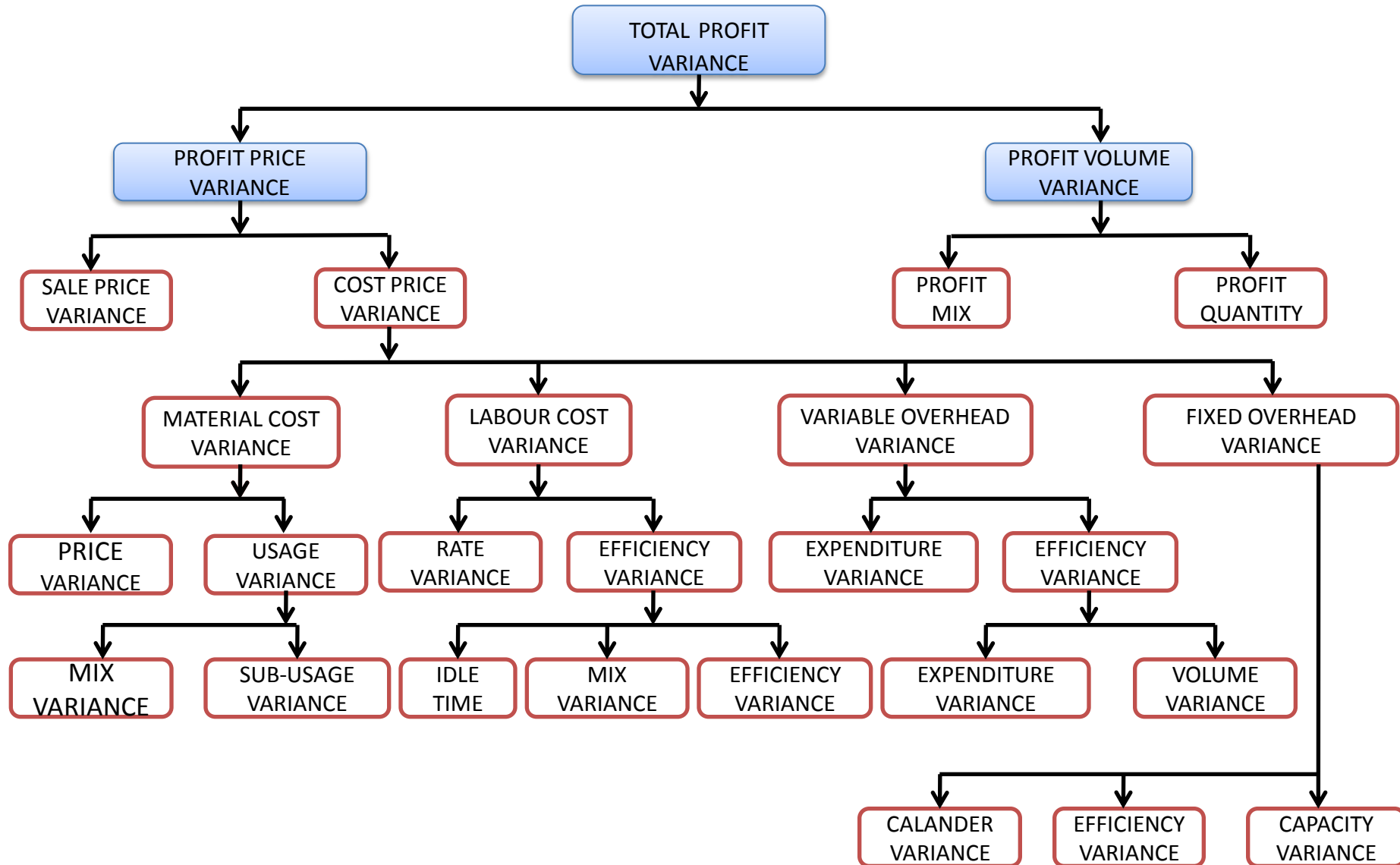


SALES VALUE VARIANCES

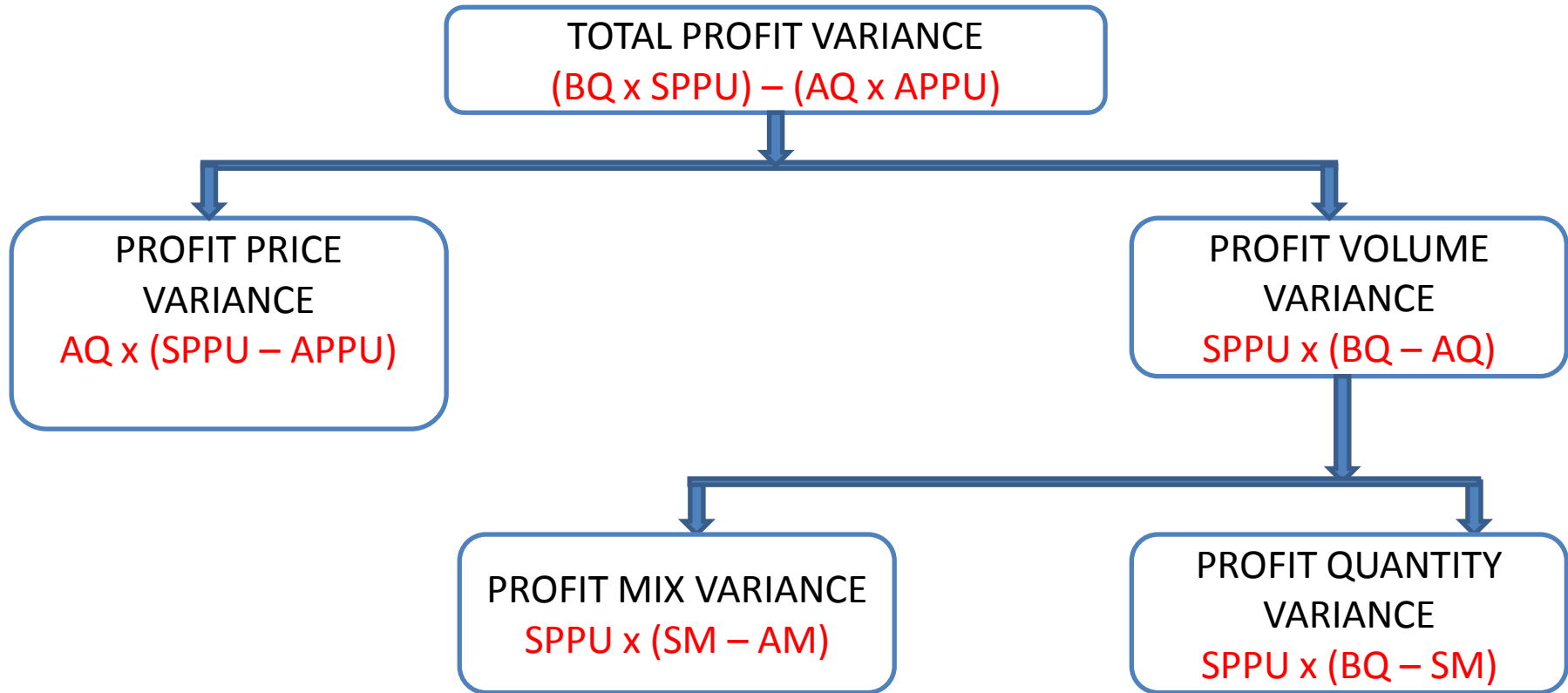


BQ : Budgeted Quantity
AQ : Actual Quantity
SSP : Standard Selling Price
ASP : Actual Selling Price
SM : Standard Mix for actual quantity
AM : Actual Mix

PROFIT VARIANCES



PROFIT VARIANCE



BQ : Budgeted Quantity
SPPU : Standard Profit Per Unit
AQ : Actual Quantity
APPU : Actual Profit Per Unit
SM : Standard Mix for Actual Quantity
AM : Actual Mix