Possibilities in Fixed Overhead Losses

Controllable Reasons | **Non Controllable Reasons**

Loss is Due to Budget Failure

Controllable Reason:
1. Breakdown
2. Mismanagement
3. Marginal Time changes
4. Budgeting Error

Non Controllable Reason:
1. Nothing

Loss is Due to Standard Failure

Controllable Reason:
1. Budgeting Error

Non Controllable Reason:
1. Labor Price
2. Government Policy

Loss is Due to Output Changed

Controllable Reason:
1. Mismanagement
2. Breakdown

Non Controllable Reason:
1. Force Majure

Loss is Due to Working Day

Controllable Reason:
1. Motivation Problem

Non Controllable Reason:
1. Force majeure
2. Government Policy

Loss is Due to Efficiency

Controllable Reason:
1. Mismanagement
2. Motivation
3. Composition Problem

Non Controllable Reason:
1. External Problem

Loss is Due to Capacity Changed

Controllable Reason:
1. Skill Set Problem
2. Engineering Problem
3. Internal Problem

Non Controllable Reason:
1. External Problem