Possibilities in Variable Overhead Losses

Controllable Reasons

Non Controllable Reasons

Loss is Due to Variable Exp Rate

Controllable Reason:

1. Computation Error
2. Vendor Selection

Non Controllable Reason:

1. Price Hike

Loss is Due to Variable Efficiency

Controllable Reason:

1. Extended Project Time Due to Internal Reason

Non Controllable Reason:

1. Extended Project Time Due to External Reason