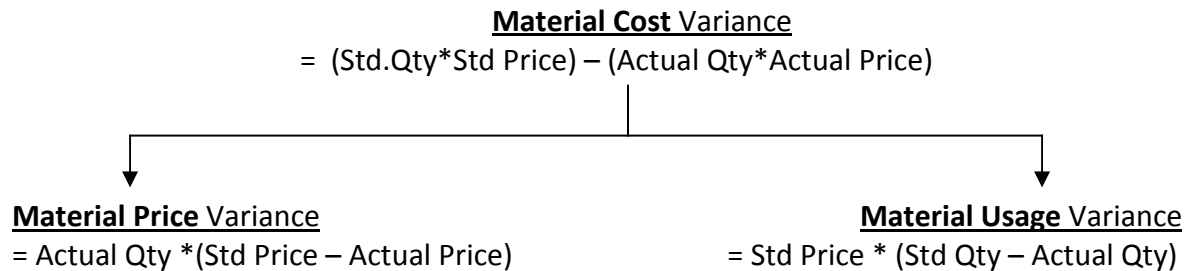


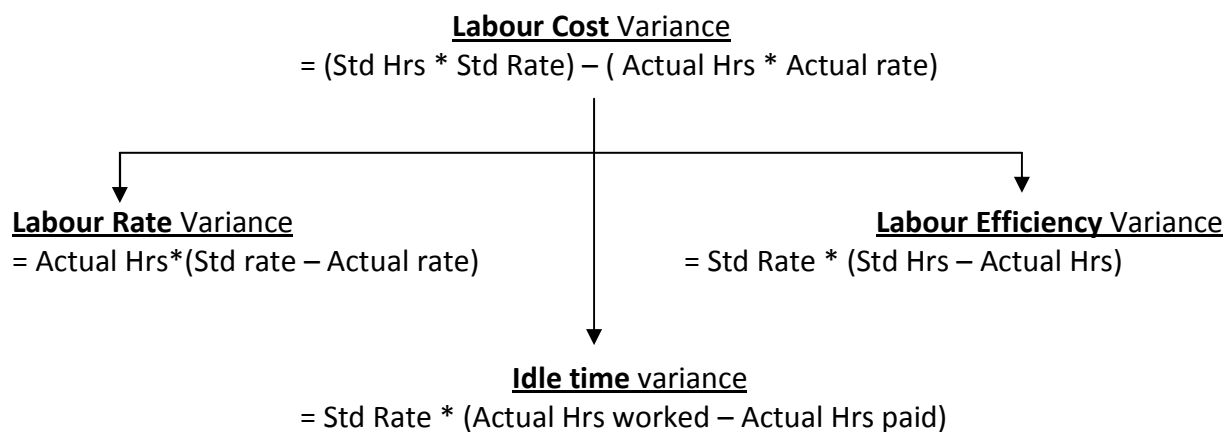
STANDARD COSTING : GRAPHICAL PRESENTATION

GRAPHICAL PRESENTATION OF VARIANCE ANALYSIS :-

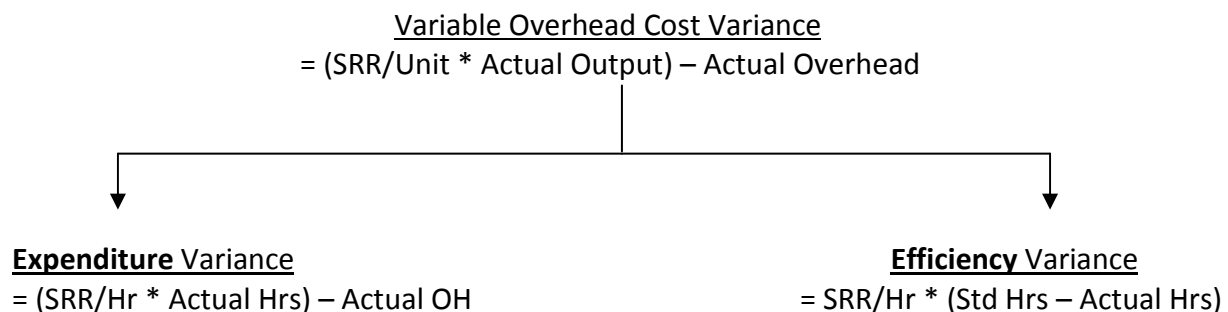
A) DIRECT MATERIAL VARIANCES



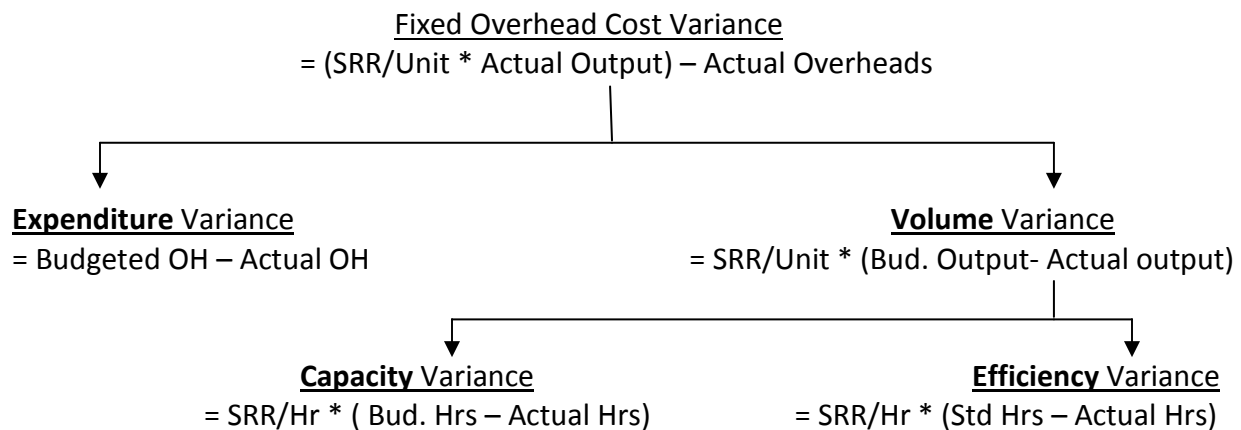
B) DIRECT LABOUR VARIANCES



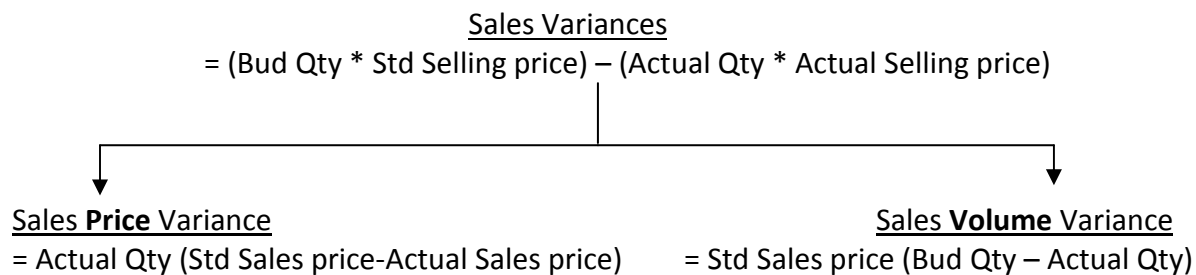
C) VARIABLE OVERHEAD VARIANCES



D) FIXED OVERHEAD VARIANCES



E) SALES VARIANCES



MISCELLANEOUS RATIOS :

1) Efficiency Ratio = $\frac{\text{Standard hours for actual output}}{\text{Actual hours worked}} * 100$

Or

= $\frac{\text{Standard Output}}{\text{Actual Output}} * 100$

2) Capacity Ratio = $\frac{\text{Actual Hours Worked}}{\text{Budgeted Hours}} * 100$

Or

= $\frac{\text{Standard output}}{\text{Budgeted output}} * 100$

3) Activity Ratio = $\frac{\text{Actual output}}{\text{Budgeted output}} * 100$

Or
$$= \frac{\text{Standard Hrs for actual output}}{\text{Budgeted Hours}} \times 100$$

RECONCILIATION STATEMENT OF PROFIT :

Particulars	Amount	Amount
BUDGETED PROFIT		****
(+/-) : Profit Volume Variance		****
STANDARD PROFIT		****
(+/-) Cost Variances (Material, labour, Variable OH, Fixed OH)	****	
(+/-) Sales price variance	****	****
ACTUAL PROFIT		****

- Profit Volume Variance = Std profit per unit * (Bud.Qty – Actual Qty)

Compiled By GOPAL RATHI (9762227144), Sangamner (MH)

PLEASE FORWARD UR SUGGESTIONS TO gops_r_rathi@rediffmail.com