VARIANCE ANALYSIS

RABINDRA NAHAK (GOLD MEDALIST IN CA EXAM)

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Cost specialist

- CA (All India First Rank in Inter)
- CMA
- Articleship from Big4

BCC

BINAYAK COST CLASSES

25 SULTAN ALAM ROAD
(5 MINUTES FROM RABINDRA SAROBAR METRO)

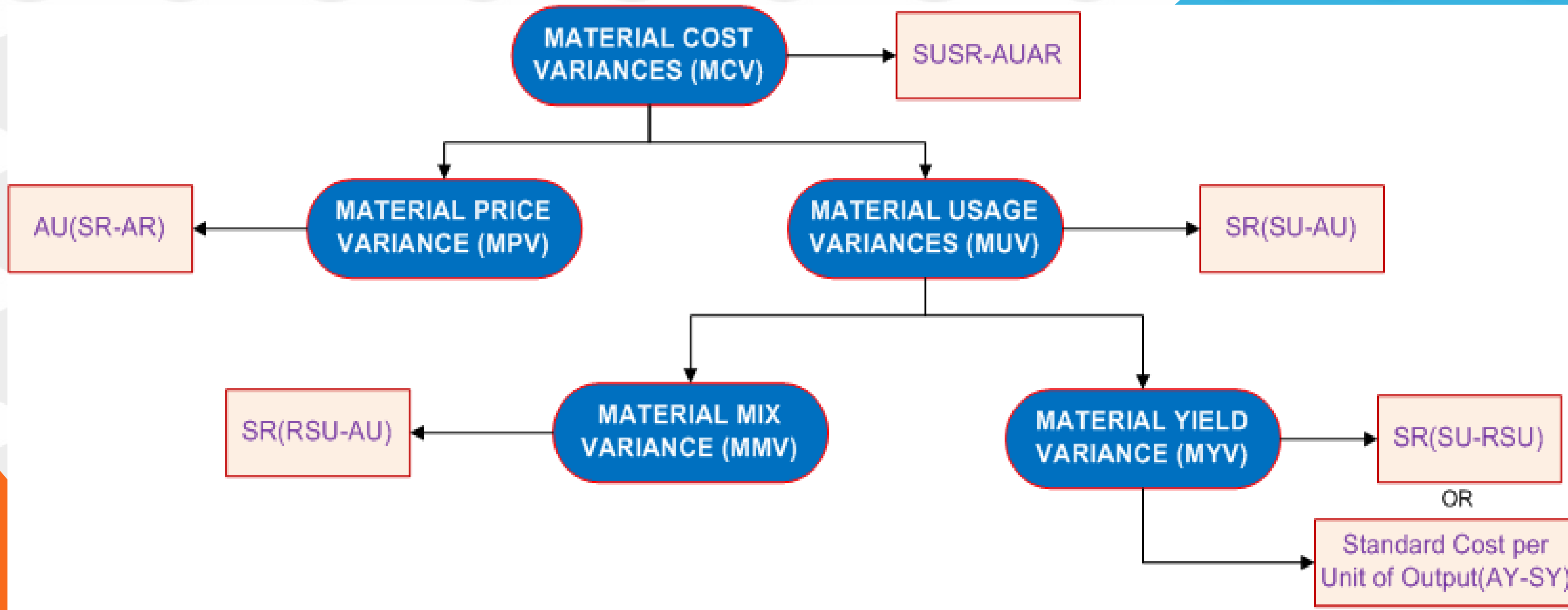
Cost paper – CA, CMA (Final & Inter)

Classes will start from 11th October'12

Class Timings		
Day	Final (5.5)	Inter (3)
Mon		05.30 PM
Thu	05.30 PM	11.00 AM*
Fri		05.30 PM
Sat	07.30 AM	
Sun	07.30 AM	

We provide the logic to explore the professional exams

MATERIAL VARIANCES



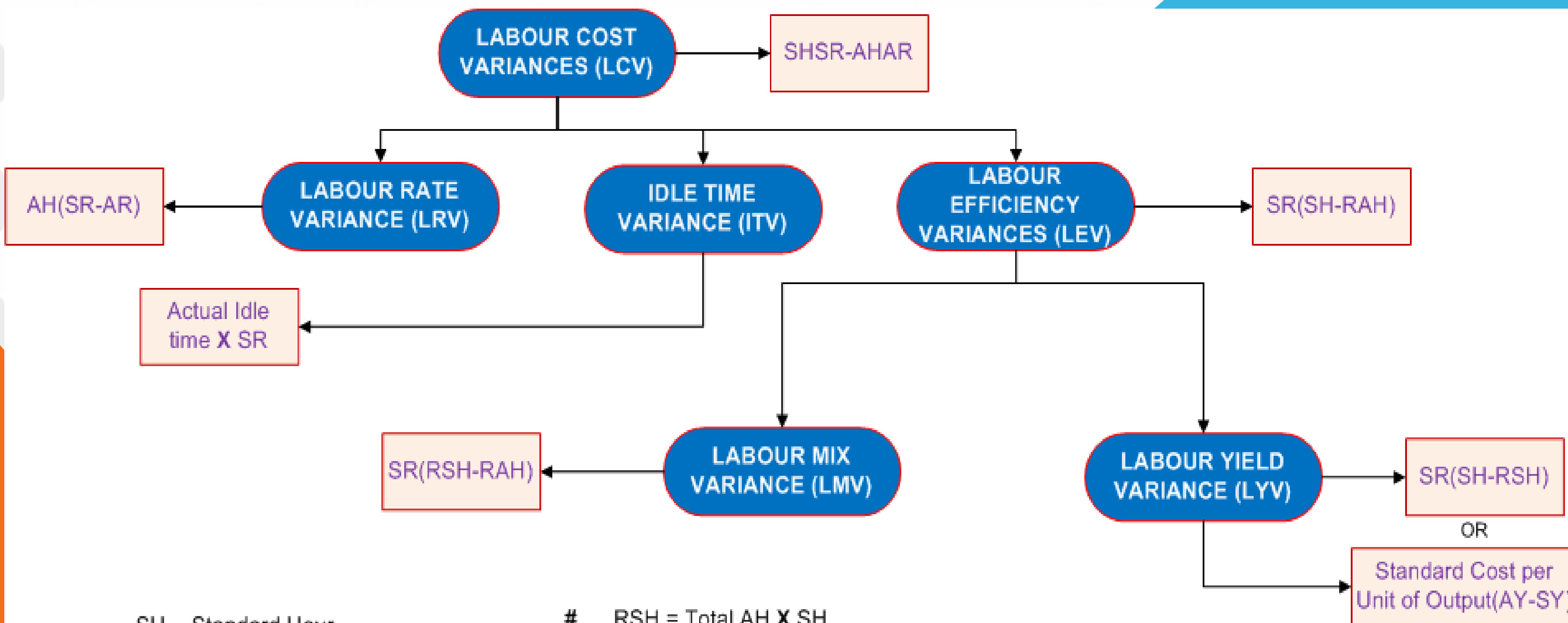
SU - Standard Unit
AU – Actual Unit
SR – Standard Rate
AR – Actual Rate
RSU – Revised Standard Unit
AY – Actual Yield
SY – Standard Yield

$$\text{RSU} = \text{Total AU} \times \frac{\text{SU}}{\text{Total SU}}$$

$$\text{Standard Cost per Unit of Output} = \frac{\text{Total SUSR}}{\text{AO}}$$

$$\text{SY} = \frac{\text{AO}}{\text{Total SU}} \times \text{Total AU}$$

LABOUR VARIANCES



SH - Standard Hour
AH – Actual Hour
SR – Standard Rate
AR – Actual Rate
RAH – Revised Actual Hour
RSH – Revised Standard Hour
AY – Actual Yield
SY – Standard Yield

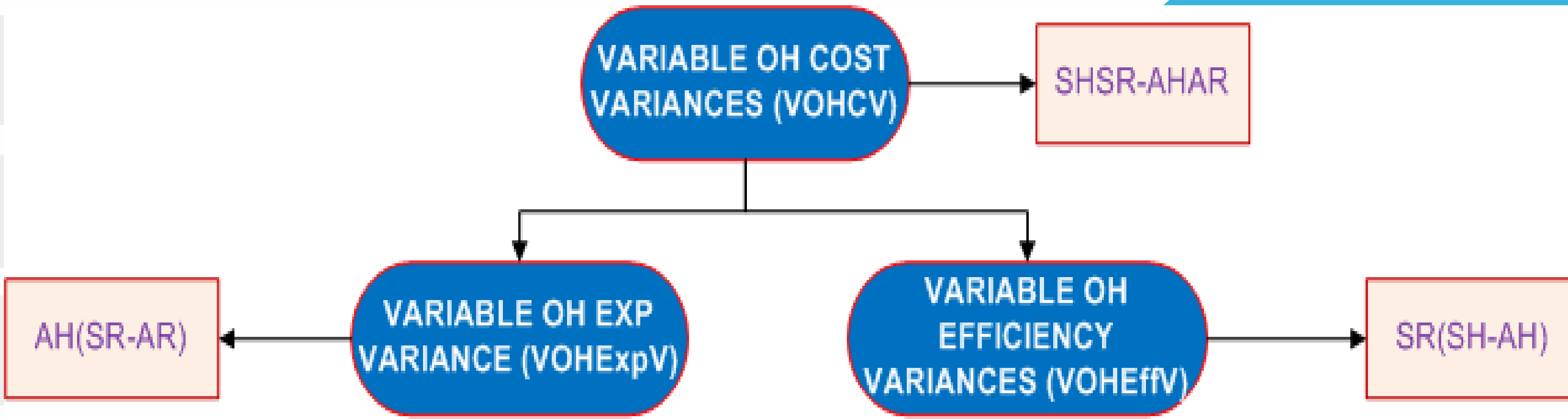
RSH = Total AH **X** $\frac{\text{SH}}{\text{Total SH}}$

Standard Cost per Unit of Output = $\frac{\text{Total SHSR}}{\text{AO}}$

SY = $\frac{\text{AO}}{\text{Total SH}}$ **X** Total AH

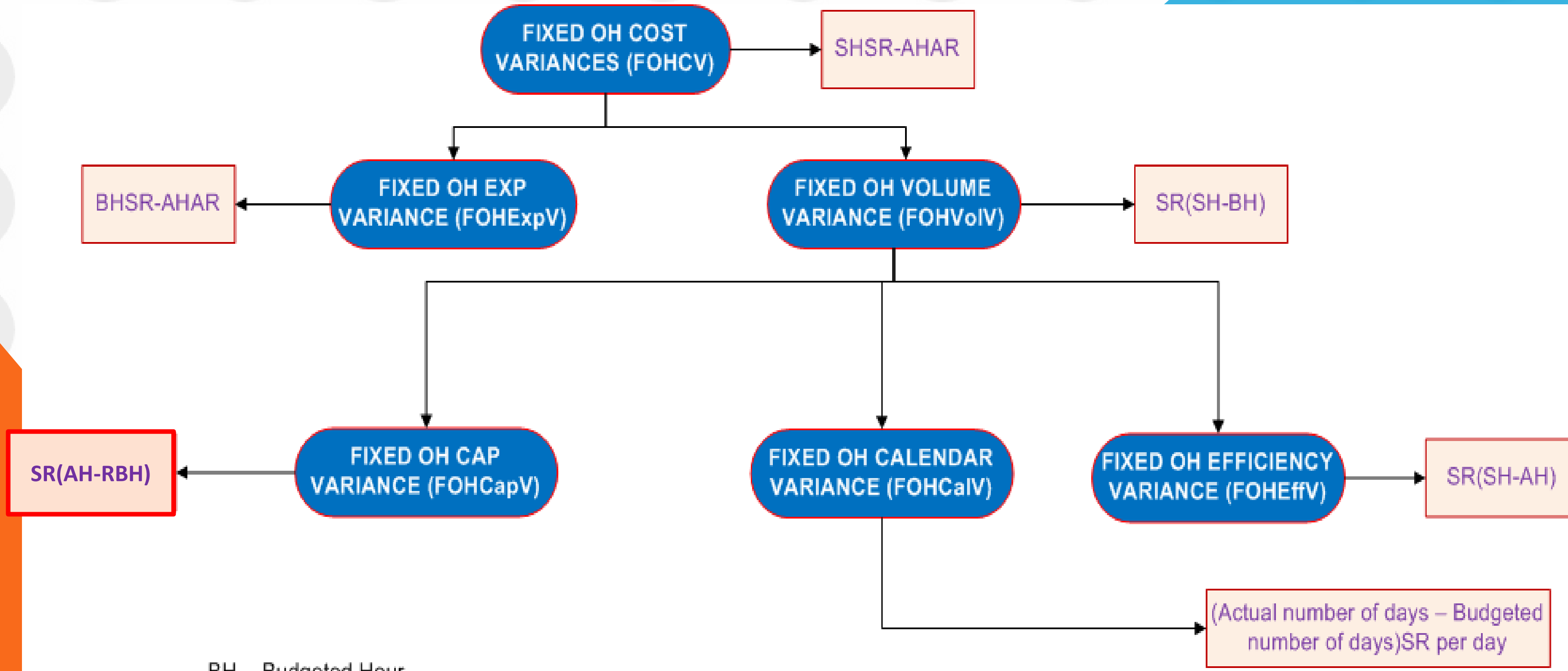
RAH = AH - Idle time

VARIABLE OVERHEAD VARIANCES



SH - Standard Hour
AH – Actual Hour
SR – Standard Rate
AR – Actual Rate

FIXED OVERHEAD VARIANCES



BH - Budgeted Hour
SH - Standard Hour
AH – Actual Hour
SR – Standard Rate
AR – Actual Rate

RBH = AD*BH/BD
(BH for Actual days)

THANK YOU