

Total Variable OH Variance:

Standard variable overhead charged to production
Actual variable overhead
Total Variable overhead variance

Variable overhead Expenditure Variance:

Budgeted flexed variable overhead for actual D/L hours
Actual Variable overhead cost incurred
Variable overhead expenditure variance

Variable overhead Efficiency variance:

Standard hour allowed for actual output
Actual hours of input
Difference
Standard Variable overhead rate
VARIABLE OVERHEAD EFFICIENCY VARIANCE

Fixed overhead Expenditure or Spending Variance:

Budget Fixed overhead
Actual Fixed overhead
Fixed OH spending variance

VOLUME VARIANCE:

1 Total volume variance:

Actual nos. of units produced	<input type="text"/>
Budgeted nos. of units produced	<input type="text"/>
Difference	<input type="text"/>
Standard Fixed overhead rate	<input type="text"/>
TOTAL VOLUME VARIANCE	<input type="text"/>

1 (A) Volume Efficiency variance:

Standard hours allowed for production	<input type="text"/>
Actual hours worked	<input type="text"/>
Difference	<input type="text"/>
Standard Fixed overhead rate	<input type="text"/>
Volume Efficiency Variance	<input type="text"/>

1 (B) Volume Capacity variance:

Budgeted hours allowed for production	<input type="text"/>
Actual hours worked	<input type="text"/>
Difference	<input type="text"/>
Standard Fixed overhead rate	<input type="text"/>
Volume Capacity Variance	<input type="text"/>



