

P1

budget report showing variances between budgeted and actual results.

Budgeted	Actual
per unit	\$2,036,000
per unit	\$ 831,000
	\$ 141,000
	1,590

of each variance by selecting for favorable, unfavorable, and no vari

Report		
Variances	Fav./Unf.	
\$ 48,500	Favorable	▼
36,000	Unfavorable	▼
12,500	Favorable	▼
12,500	Favorable	▼
\$ 25,000	Favorable	▼