

3 Variance Method:

Actual MOH		\$ XX	
BAAH:			
FXO (SFXOR x NH)	\$XX		
VO (SVOR x AH)	<u>XX</u>	<u>(XX)</u>	
Spending Variance			\$ XX U/(F)
BAAH		\$ XX	
BASH		<u>(XX)</u>	
VO Efficiency Variance			\$ XX U/(F)
Volume Variance [(NH - SH) x SFXOR]			<u>\$ XX U/(F)</u>
MOH Cost Variance			<u>\$ XX U/(F)</u>

Alternative for VO Efficiency Variance:
VO Efficiency Variance = (AH - SH) x SVOR

4 Variance Method:

Actual Variable MOH	\$XX		
VOBAH (SVOR x AH)	<u>XX</u>		
VO Spending Variance			\$ XX U/(F)
Actual Fixed MOH	\$XX		
BFXMO (SFXOR x NH)	<u>XX</u>		
FXO Spending Variance			\$ XX U/(F)
VO Efficiency Variance [(AH - SH) x SVOR]			<u>\$ XX U/(F)</u>
Volume Variance [(NH - SH) x SVOR]			<u>\$ XX U/(F)</u>
MOH Cost Variance			<u>\$ XX U/(F)</u>

Other computation for Volume Variance:

Fixed OH Efficiency Variance [(AH - SH) x SFXOR]	\$XX	
Idle Capacity Variance [(NH - AH) x SFXOR]	<u>XX</u>	
Volume Variance		<u>\$ XX U/(F)</u>