

1. STANDARD COSTING & VARIANCE ANALYSIS

Go 24 operates a delivery service to more than 70 restaurants in Melbourne. Go24 has gathered the following data on last year's operations:

| | |
|---------------------------|--------------------------------------|
| Deliveries made | 84,000 |
| Direct labour | 60,000 delivery hours @ \$8 per hour |
| Actual fixed overheads | \$840,000 |
| Actual variable overheads | \$276,000 |

Go24 uses standard costing system. During the year the following rates (based on the standard normal volume of 67,500 delivery hours) were used:

| | |
|---------------------------------|-------------------------|
| Standard fixed overhead rate | \$12 per delivery hour |
| Standard variable overhead rate | \$4.00 per hour |
| Labour | 0.75 hours per delivery |

REQUIRED:

- Calculate the variable overhead spending variance and variable overhead efficiency variance.
- Calculate the fixed overhead spending variance and fixed overhead volume variance.
- What are the factors that affect the spending variance for variable overheads?

Standard Costing Variance Analysis Questions Answers

John K. Harris



Stard Costing Variance Analysis Questions Answers:

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