

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?

Stand Costing Variance Analysis Questions Answers

John K. Harris



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