

## Variance Analysis Template

	Actual Costs AQ x AP		Actual Inputs at Standard Prices AQ x SP		Standard Quantity Allowed for Actual Output, at Standard Price SQ x SP
Direct Materials					
		Price Variance		Quantity Variance	
Direct Labor	AH x AR		AH x SR		SH x SR
		Rate Variance		Efficiency Variance	
Variable Overhead	AH x AR		AH x SR		SH x SR
		Spending Variance		Efficiency Variance	
Fixed Overhead	Actual		Flex Budget		Applied
		Budget Variance		Volume Variance	