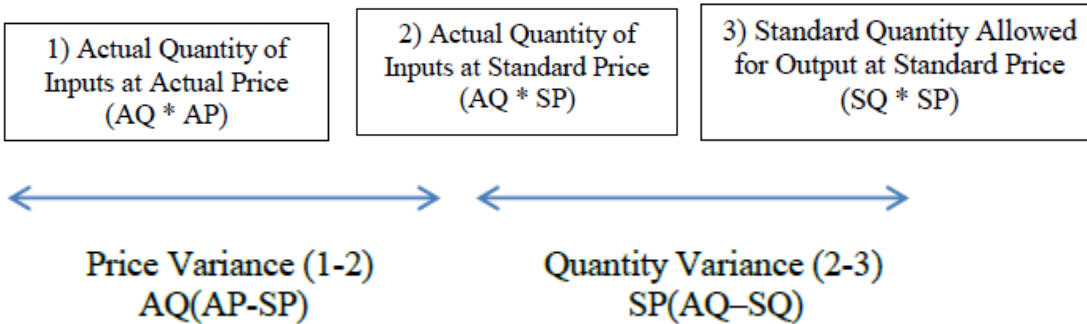


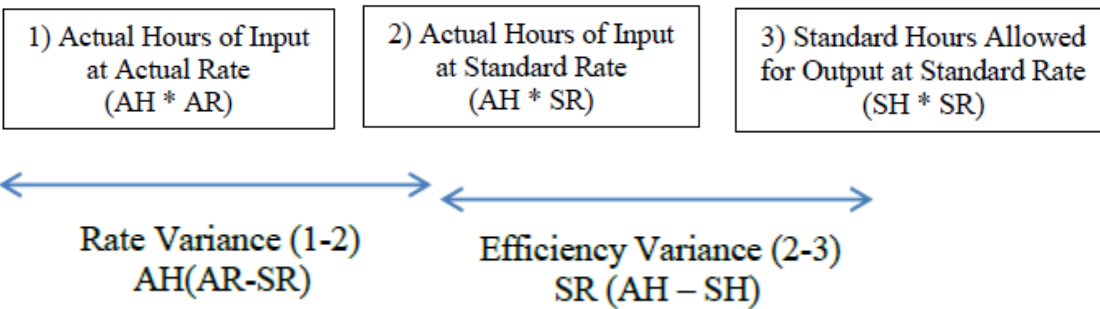
# Variations

(-) Variations = Favorable  
 (+) Variations = Unfavorable  
 • For the total variation for each of the four types, take the difference of the two variations, and the answer will be F or U depending on which is greater.

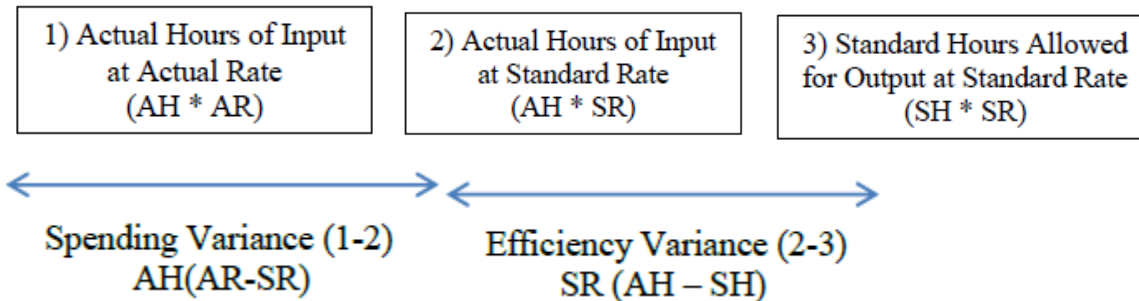
## Direct materials variations



## Direct labor variations



## Variable overhead variations



## Fixed overhead variances

