**Overhead Variances**



From the above information, fill in the blanks below. Be sure to mark your variances F for favorable and U for unfavorable.

a. Flexible-budget variance $\_\_\_\_\_\_ Fixed $\_\_\_\_\_\_

 Variable $\_\_\_\_\_\_

b. Production-volume variance $\_\_\_\_\_\_ Fixed $\_\_\_\_\_\_

 Variable $\_\_\_\_\_\_

c. Spending variance $\_\_\_\_\_\_ Fixed $\_\_\_\_\_\_

 Variable $\_\_\_\_\_\_

d. Efficiency variance $\_\_\_\_\_\_ Fixed $\_\_\_\_\_\_

 Variable $\_\_\_\_\_\_