



## Financial performance (FPFM) study support webinar

Helping you achieve success

Wednesday 15 January

## Student example 1

	£
BOAR per unit	
BOAR per labour hour	

## Student example 2

	£
Total fixed overhead variance	

This means that:

### Workings

## Student example 3

	£
Total fixed overhead expenditure variance	

This means that:

### Workings

## Student example 4

	£
Total fixed overhead volume variance	

This means that:

**Workings**

## Student example 5

	£
Total fixed overhead capacity variance	

This means that:

**Workings**

## Student example 6

	£
Total fixed overhead efficiency variance	

This means that:

**Workings**