



## Financial performance (FPFM) study support webinar

Helping you achieve success

Wednesday 15 January

## Fixed overhead summary table

Variance	Difference between ...	BOAR	Favourable when ...	Adverse when ...
Total fixed overhead variance				
Fixed overhead expenditure variance				
Fixed overhead volume variance				
Fixed overhead capacity variance				
Fixed overhead efficiency variance				

## 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**