

Quantity and Price variances

Jonathan Rooks

Quantity and Price Usage

Q £

$B \times C = B = \dots$

$A \times C = B = \dots$

£ £

$A \times C = B = \dots$

$A \times A = \dots$

X - 200 gm @ 2p = £4.00 Budget.

100 gm @ ? = £5.00 Actual.

1.00A ✓

Q 200 @ 2p = 4.00

 100 @ 2p = 2.00

 100 @ 2p = 2.00F

£ 100 @ 2p = 2.00

 100 @ ? = 5.00

 3.00A

} 1.00A

Flexed budget

London South Bank University

Quantity and Price variances

Jonathan Rooks.

Quantity and Price
usage.

	⊕	£	
⊕	B	@	B
	=	*	
	A	@	B
	=	*	-
	-	*	*
⊕	A	@	B
	=	*	
£	A	@	A
	=	*	*

X.	-	200 gm	@	2p	=	£4.00	Budget
		100 gm	@	?	=	£5.00	Actual
						1.00A	✓

⊕	200	@	2p	=	4.00
	100	@	2p	=	2.00
	100	@	2p	=	2.00F

£	100	@	2p	=	2.00	}	1.00A
	100	@	?	=	5.00		
				=	3.00A		

Flensed budget

Jonathan Rooks
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University