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UGC NET JRF 2022

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PAPER -2 COMMERCE

 YouTube

Unit -2 Accounting
Computation of variances

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LEARNING MATERIAL



Quizzes

Notes



Sample
Papers

***Analysis of Variance** (dividing the total cost variance into sub variances and thoroughly analysed them in order to find out the reasons)

- ***विचरण का विश्लेषण** (कुल लागत भिन्नता को उप प्रसरणों में विभाजित करना और कारणों का पता लगाने के लिए उनका गहन विश्लेषण करना)

***Material cost variance** = material price variance + material usage variance

• **Material cost variance** = $(SQ * SP) - (AQ * AP)$.

• **Material price variance** = $AQ(SP - AP)$

Material usage/quantity/volume variance = $SP(SQ - AQ)$

:

***Material cost variance** = material price variance + material usage variance

• **Material cost variance** = $(SQ * SP) - (AQ * AP)$.

• **Material price variance** = $AQ(SP - AP)$

Material usage/quantity/volume variance =

$SP(SQ - AQ)$

:

- * सामग्री लागत विचरण = सामग्री मूल्य विचरण + सामग्री उपयोग विचरण
- • सामग्री लागत विचरण = $(SQ * SP) - (AQ * AP)$ ।
- • सामग्री मूल्य विचरण = $AQ(SP - AP)$
- सामग्री का उपयोग/मात्रा/वॉल्यूम विचरण = $SP(SQ - AQ)$

- Illustration 1
- Calculate Material Variances from the following information: SQ=40kg, SP=10perkg
- AQ =48 kg, AP= 12 per kg
- Solution
- $MCV = (SQ \times SP) - (AQ \times AP)$
- $= (40 \times 10) - (48 \times 12) = -176$ or 176 (Adverse)
- $MPV = AQ(SP - AP) = 48(10 - 12) = -96$ or 96 (Adverse)
- $MUV = SP(SQ - AQ)$
- $= 10(40 - 48) = -80$ or 80 (Adverse)
- Verification:
- mlb of
- $MCV + MPV + MUV$
- $176 \text{ (Adv.)} = 96 \text{ (Adv.)} + 80 \text{ (Adv.)}$

- **Labour Variances:**

- **Labour Cost Variance** = $(ST * SR) - (AT * AR)$

- **Labour Rate Variance** = $AT (SR - AR)$

- **Labour Time/Efficiency Variance** = $SR (ST - AT)$

- **Labour Idle Time Variance**- Idle time(hours)*

SR

- श्रम भिन्नताएं:
- श्रम लागत विचरण = $(ST*SR) - (AT*AR)$
- श्रम दर विचरण = एटी (एसआर-एआर)
- श्रम समय/दक्षता भिन्नता = एसआर (एसटी-एटी)
- लेबर आइडल टाइम वेरिएंस- आइडल टाइम (घंटे)* SR

FEEDBACK



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