

EXERCISE 2: Additional Information

Variance Analysis for RM

	EM	BI			Budget	Actual	Spending Variance	Volume Variance
Selling prices per unit								
Average standard price	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE
Average actual price, 1997	\$ 32	\$ 30						
Variable product costs per unit								
Average standard manufacturing cost	\$ 20	\$ 20						
Average actual manufacturing cost	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE
Volume information:			Total					
Units produced and sold-actual	11770	12170	23940					
Units produced and sold-planned	12000	9000	21000					
Total industry sales 1997-actual in Million	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE
Total industry variable product costs, 1997-actual in Million	\$ 18	\$ 12						

Variance Analysis for FI

	Planned	10%	10%			Budget	Actual	Spending Variance	Volume Variance
Planned	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE
Actual	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE
Firewire fixed expenses (200%)									
Planned	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE
Actual	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE	SAMPLE
Fixed manufacturing expenses	\$ 1,250,000	\$ 1,400,000							
Fixed marketing expenses	\$ 1,400,000	\$ 1,675,000							
Fixed administrative expenses	\$ 1,400,000	\$ 1,675,000							
Fixed R&D expenses exclusively for electronic instruments	\$ 1,400,000	\$ 1,675,000							
Contribution of Department Wire Planned and Actual Costs									
Planned	\$ 5,450,000	\$ 6,350,000	\$ 6,350,000	\$ 6,350,000					
Actual	\$ 5,450,000	\$ 6,350,000	\$ 6,350,000	\$ 6,350,000					

Variance Analysis for Departmental Expenses

	Budget	Actual	Spending Variance	Volume Variance
Marketing	\$ 1,211,007.42	\$ 1,001,014.01	\$ 209,993.41	\$ 408,082.00
Administration	\$ 879,177.00	\$ 1,101,678.79	\$ 222,501.79	\$ 110,321.31
Revenue	\$ 10,875,000	\$ 11,000,000	\$ 125,000	\$ 125,000

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