



**SILESIA
UNIVERSITY**

SCHOOL OF BUSINESS
ADMINISTRATION IN KARVINA

MANAGERIAL ACCOUNTING

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MANAGERIAL ACCOUNTING/NANMU

OUTLINE OF THE LECTURE

1. Variance / Variations

Variance / Variations



**SLEZSKÁ
UNIVERZITA**

OBCHODNĚ PODNIKATELSKÁ
FAKULTA V KARVINĚ

Variance



- It expresses the difference between actual and planned quantities
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Profit deviation (or economic results)



- In connection with the economic result, or we recognize the factors that influence the economic result:
 - Cost (expenses) variance
 - Sales (revenue) variance
 - Derived from the calculation of the economic result (profit or loss)
 - Economic results (ER) = revenues – expenses or
= sales - costs
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Variance



- It expresses the difference between actual and planned quantities
 - Cost variance
 - The difference between actual costs and planned costs
 - Sales variance
 - The difference between actual sales and planned sales
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Profit deviation (or economic results)



- In connection with the economic result, or we distinguish the factors that influence the economic result in a more detailed breakdown:
 - Variance of variable costs
 - Variance of fixed costs
 - Revenue (Sales) Variance
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Profit deviation (or economic results)



- In connection with the economic result, or we recognize the factors that influence the economic result:
 - Variable cost variance
 - Deviation of natural inputs (material-kg)
 - Price deviation of in-kind inputs (CZK/kg)
 - Fixed cost variance
 - Revenue (Sales) Variance
 - Deviation of the volume of products sold (pcs)
 - Sales price deviation (CZK/piece)
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Variance



- Total Variance = Actual Quantities - Planned Quantities
 - Total Variance = Quantitative Deviation + Price Variance
 - Quantitative deviation
 - (actual quantity – planned quantity) * planned price
 - Price variance
 - (actual price - planned price) * actual quantity
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Thank you for your attention.