



**SILESIA  
UNIVERSITY**

SCHOOL OF BUSINESS  
ADMINISTRATION IN KARVINA

# MANAGERIAL ACCOUNTING

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## OUTLINE OF THE LECTURE

1. Variance / Variations

# Variance / Variations



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# Variance

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

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- 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

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- 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)

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- 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)

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- 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

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- 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.