***If this page confuses you more than it helps, ignore it!***

**Outputs** **Outputs** \*formula at Level 4 \*\*formula at Level 3

??\* ??\* ??\* Bud Mrk Size\*

??\* ??\* ??\* Bud Mrk Share\*

Act Quantity ?? ?? ??\*\* ??\*\* N/A\*\* Bud Quantity\*\*

?? ?? ?? Bud Mix

Bud CM or $ Bud CM or $ Bud CM or $ Bud CM or $

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**Inputs** (Direct Materials, Direct Labor, and Overhead) **Inputs** (Direct Materials, Direct Labor, and Overhead)

Act Q ?? ??

Act $ ?? ?? Inputs are NON-APPLICABLE

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Actual Flexible Static/Master

Results “As If” Budget No Name 1 No Name 2 Budget

Market Market

Level 4 Share Size

Variance Variance

Level 3 Price/Rate Quantity Sales Mix Sales Quantity

“why” Variance Variance Variance Variance

Level 2 Flexible Budget Sales Volume

“how much” Variance Variance

Level 1 Static/Master Budget Variance

“misleading”