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

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

Act Mrk Size\* Act Mrk Size\* Act Mrk Size\* Bud Mrk Size\*

Act Mrk Share\* Act Mrk Share\* Bud Mrk Share\* Bud Mrk Share\*

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

Act Mix Bud Mix Bud Mix 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 Q St Q

Act $ St $ St $ 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”