**9 Standard Costing**

Q3) C

Q4) A, C

Q5) C, B

Q7) B

Q8) A, D

Q11) D, D

Q12) D, A

Q15) Direct material price variance -$3,465 F;

Direct material usage variance-$340 U;

Direct labour rate variance-$2,940 U;

Direct labour efficiency variance-$3,610 U

Q16) Direct material price variance -$9,600 U;

Direct material quantity variance-$33,000 F

Q17) Direct material price variance -$3,492 U;

Direct material quantity variance-$2,650 U

Q18) Direct labour rate variance-$94,680 F;

Direct labour efficiency variance-$5,400 U

Q19) Direct labour rate variance-$4,810 U;

Direct labour efficiency variance-$1,600 F