

**Q. 36 - Page 212 :**

**Query :** How to calculate Total OH Variance?

**Solution :**

Good question. The printed solution doesn't have this answer. However, it has very logical answer as follows :

Total OH Variance = Variable OH Cost Variance + Fixed OH Cost Variance.

$$= 11,200 (A) + 750 (F) = 10,450 (A)$$