

(a) Variable overhead variances



Fixed overhead variances

(b)

| GENERAL JOURNAL |   |  |       |        |
|-----------------|---|--|-------|--------|
| Date            | Accounts  |  | Debit | Credit |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 | <i>To increase work in process for the standard variable overhead, and record the related spending and efficiency variances</i> |  |       |        |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 |   |  |       |        |
|                 | <i>To increase work in process for the standard fixed overhead, and record the related spending and volume variances</i>        |  |       |        |