

8 Revenue & Expense Variance %

Step 1: Calculate the Revenue Variance

Formula:

Revenue Variance = Actual Revenue - Budgeted Revenue

=D31-C31					
	С	D	E		
30	Budget Revenue	Actual Revenue	Var. Act Bud.		
31	12,500	10,000	(2,500)		
32	5,000	7,000	2,000		

- Use the same formula for revenue and expense variance %.
- Always **use ABS function** for the denominator, to avoid incorrect results.
- ABS simply converts negative values to positive and leaves positive values as is.

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Step 1 : Calculate the Expense Variance





Step 2 : Calculate the Variance %Formula:Variance $% = \frac{Variance}{ABS(Budget)}$





Bonus Tip

percentage value.

Percentage

In Excel, you don't need to multiply the decimal value by 100 to get the

Select Cell > Go to the Home Tab >

Number Group > Change format to

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Year on Year Change Crossing Zero

=IFERROR((C43-D43)/ABS(D43), "No PY Sales"						
	с	D	E			
42	Profit This Year	Profit Last Year	% Change			
43	300	-200	250%			
44	-30	300	-110%			

Explanation:

- Use IFERROR & ABS to avoid incorrect results and handle #DIV/0! error
- Case 1:
- · Loss last year, profit in current year
- Expected result: Positive percentage change
- Case 2:
- Loss in current year, profit last year
- Expected result: Negative percentage change



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