1.b) Step down method, engineering first allocated:

	Engineering	IT	Eastern dept.	Western dept.
Overhead costs	\$300,000	\$250,000	\$650,000	\$920,000
Engineering: 30%, 25%, 45% * 300, 000 IT: 1,500/2,550; 1,050/2,550 * 340,000	(300,000)	90,000	75,000 200,000	135,000
Total	\$0	\$0	\$925,000	\$1,195,000

Horngren Cost Accounting 1st Edition Solutions

Charles T. Horngren, Wynder, Tan

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