

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	(300,000)	90,000	75,000	135,000
IT: 1,500/2,550; 1,050/2,550 * 340,000		(340,000)	200,000	140,000
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# Horngren Cost Accounting 1st Edition Solutions

**Y Pai**



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