

Cost Accounting 8th Edition Solutions

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Multiply equation (1) by 1 and equation (2) by 5: X 310 Y = 104 300 X + 5Y = 298 000 Adding the above equations together: 149 Y = 402 300 30 402 300 30 Y= 149 Y = 81 000 Substituting for Y in equation (1) results in the following equation: X 310 81 000 = 104 300 X = 107 000 The service cost centre overheads of £107 000 (service cost centre 1) and £81 000 (service cost centre 2) are now apportioned to the production cost centres as follows:

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