1 Proof of Theorem 1

Let $A_{\Pi^*}(i)$ and $A_{\Pi}(i)$ be the assignment of task i according to the optimal and the EFS2 algorithms. Each element of $A_{\Pi^*}(i)$ and $A_{\Pi}(i)$ is either L or R.

Let z be the task that finishes the last in EFS2. Denote $M_z \in \{L, R\}$ the most efficient device for task z, namely, $M_z = \arg\max_{M \in \{L, R\}} e_{z, M_z}$. Clearly, $e_{z, M_z} = 1$. Denote by list \mathcal{L} , the tasks executed on device M_z with starting times earlier than t_z^S , that is, $\mathcal{L} = \{i | A_{\Pi}(i) = M_z \text{ and } t_i^S < t_z^S\}$. All tasks in \mathcal{L} must have efficiency 1 on device M. This can be proved by contradiction. Suppose there exists a task in \mathcal{L} with efficiency lower than 1 on device M is scheduled earlier than task z. By EFS2, the higher efficiency task z should be scheduled earlier than this task. We have the contradiction. Formally,

$$e_{i,M_z} = 1, i \in \mathcal{L}. \tag{1}$$

Let $t_{\mathcal{L}}^{C}$ be the completion time when all tasks are in \mathcal{L} . The completion time is not larger than the starting time of task z. That is,

$$t_{\mathcal{L}}^C \ge t_z^S. \tag{2}$$

This can be proved by contraction. If $t_{\mathcal{L}}^C < t_z^S$, there must exist a task k on machine M_z starting between $[t_{\mathcal{L}}^C, t_z^S)$. On one hand, the efficiency of task k should be lower than 1, otherwise, it belongs to \mathcal{L} according to (1). On the other hand, its efficiency must equal 1 or task z should be scheduled earlier than task k.

According to (2), it is easy to see,

$$t_{\Pi}^{C} = \mu_{z,A_{\Pi}(z)} + t_{z}^{S}$$

$$\leq \mu_{z,A_{\Pi}(z)} + t_{\mathcal{L}}^{C}.$$
(3)

We next give two lemmas for the approximation analysis of each part in (3).

Lemma 1. Let task z be the last task to be scheduled in the EFS2 algorithm. Its duration is less than or equal to $2\sqrt{2}$ times the optimal makespan.

$$\mu_{z,A_{\Pi}(z)} \le 2\sqrt{2} \cdot t_{\Pi^*}^C. \tag{4}$$

Proof. No matter where task i is scheduled, the optimal makespan is always larger than or equal to either $\mu_{z,M}, M \in \{L, R\}$.

$$\begin{split} t_{\Pi^*}^C &\geq \mu_{z,A_{\Pi^*}(z)} \\ &\geq \min_{M \in \{L,R\}} \{\mu_{z,M}\} \\ &= e_{z,A_{\Pi}(z)} \cdot \mu_{z,A_{\Pi}(z)}. \end{split}$$

According to the EFS2 rule, each task been scheduled satisfies,

$$e_{z,A(z)} \cdot \mu_{z,A_\Pi(z)} \ge \frac{1}{2\sqrt{2}} \cdot \mu_{z,A_\Pi(z)}.$$

The statement (4) is hence proved.

Lemma 2. The completion time of all tasks in \mathcal{L} satisfies,

$$t_{\mathcal{L}}^C \le 2t_{\Pi^*}^C. \tag{5}$$

Proof. We consider two cases based on the assignment of \mathcal{L} .

Tasks in \mathcal{L} are scheduled on the AR device Divide \mathcal{L} into 2 parts, \mathcal{L}_1 and \mathcal{L}_2 , where $A_{\Pi}(i) = A_{\Pi^*}(i) = L, \forall i \in \mathcal{L}_1$ and $A_{\Pi}(i) \neq A_{\Pi^*}(i) = R, \forall i \in \mathcal{L}_2$. Clearly, $t_{\Pi^*}^C \geq \sum_{i \in \mathcal{L}_1} \frac{p_i}{f_{A_{\Pi^*}(i)}}$ and $t_{\Pi^*}^C \geq \sum_{i \in \mathcal{L}_2} \frac{p_i}{f_{A_{\Pi^*}(i)}}$. Hence,

$$\begin{split} 2t_{\Pi^*}^C &\geq \sum_{i \in \mathcal{L}_1} \frac{p_i}{f_{A_{\Pi^*}(i)}} + \sum_{i \in \mathcal{L}_2} \frac{p_i}{f_{A_{\Pi^*}(i)}} \\ &= \sum_{i \in \mathcal{L}_1} \frac{p_i}{f_{A_{\Pi}(i)}} + \sum_{i \in \mathcal{L}_2} \frac{f_L}{f_R} \cdot \frac{p_i}{f_{A_{\Pi}(i)}} \\ &\geq \frac{f_L}{f_R} (\sum_{i \in \mathcal{L}_1} \frac{p_i}{f_{A_{\Pi}(i)}} + \sum_{i \in \mathcal{L}_2} \frac{p_i}{f_{A_{\Pi}(i)}}) \\ &= \frac{f_L}{f_R} \sum_{i \in \mathcal{L}} \frac{p_i}{f_{A_{\Pi}(i)}}. \end{split}$$

We next show that

$$t_{\mathcal{L}}^{C} = \sum_{i \in \mathcal{L}} \mu_{i, A_{\Pi}(i)} = \sum_{i \in \mathcal{L}} \frac{p_i}{f_{A_{\Pi}(i)}}, \forall i \in \mathcal{L}.$$
 (6)

In other words, all the tasks in \mathcal{L} do not incur any communication cost. To see this is true, consider that the predecessor of task i runs the EC device. From

$$\begin{cases}
\mu_{i,L} = \frac{p_i}{f_L} + |x_i - x_j| \frac{c_{i,j}}{b} \\
\mu_{i,R} = \frac{p_i}{f_R} + |x_i - x_j| \frac{c_{i,j}}{b}
\end{cases} i \in V, \langle i, j \rangle \in A,$$
(7)

we have

$$\mu_{i,L} > \frac{p_i}{f_L} > \frac{p_i}{f_R} = \mu_{i,R}, i \in \mathcal{L},$$

and

$$e_{i,L} = \frac{\min\{\mu_{i,L}, \mu_{i,R}\}}{\mu_{i,L}} = \frac{\mu_{i,R}}{\mu_{i,L}} < 1, i \in \mathcal{L},$$

due to

$$\begin{cases} e_{i,L} = \frac{\min\{\mu_{i,L}, \mu_{i,R}\}}{\mu_{i,L}} \\ e_{i,R} = \frac{\min\{\mu_{i,L}, \mu_{i,R}\}}{\mu_{i,R}} \end{cases} i \in V.$$
 (8)

(1) is violated, and hence (6) holds. Therefore,

$$t_{\mathcal{L}}^C \le \frac{2f_R}{f_I} \cdot t_{\Pi^*}^C. \tag{9}$$

Tasks in \mathcal{L} are scheduled on the EC device We divide \mathcal{L} into 4 sublists, \mathcal{L}_{11} , \mathcal{L}_{12} , \mathcal{L}_{21} , and \mathcal{L}_{22} , where $\mathcal{L}_{11} = \{i | A_{\Pi}(i) = A_{\Pi^*}(i), A(\Gamma_i^-) = A_{\Pi}(i), A(\Gamma_i^-) = A_{\Pi}(i)\}$, $\mathcal{L}_{12} = \{i | A_{\Pi}(i) = A_{\Pi^*}(i), A(\Gamma_i^-) \neq A_{\Pi}(i), A(\Gamma_i^-) \neq A_{\Pi}(i)\}$, $\mathcal{L}_{21} = \{i | A_{\Pi}(i) \neq A_{\Pi^*}(i) = L, A(\Gamma_i^-) = A_{\Pi}(i), A(\Gamma_i^-) \neq A_{\Pi}(i)\}$, $\mathcal{L}_{12} = \{i | A(i \neq A_{\Pi^*}(i) = L, A(\Gamma_i^-) \neq A_{\Pi}(i), A(\Gamma_i^-) = A_{\Pi}(i)\}$. The physical meanings of \mathcal{L}_{11} , \mathcal{L}_{12} , \mathcal{L}_{21} , and \mathcal{L}_{22} are illustrated in Table 1.

Table 1: Physical meanings of each sub-list of \mathcal{L}

	\mathcal{L}_{11}	\mathcal{L}_{12}	\mathcal{L}_{21}	\mathcal{L}_{22}
$A_{\Pi}(i)$	EC	EC	EC	EC
	w/o comm.	w/ comm.	w/o comm.	w/ comm.
$A_{\Pi^*}(i)$	EC	EC	AR	AR
	w/o comm.	w/ comm.	w/ comm.	w/o comm.

We denote by $W_{12}^{\Pi^*} = W_{12}^{\Pi}$ the workload of tasks in \mathcal{L}_{12} on the EC device; and $W_{21}^{\Pi^*}$ the workloads of tasks in \mathcal{L}_{21} on the AR device in Π^* . Let W_{12}^{Π} and W_{22}^{Π} be the workloads in \mathcal{L}_{12} and \mathcal{L}_{22} according to Π , respectively. We have,

$$2t_{\Pi^*}^C \ge \sum_{i \in \mathcal{L}_{11}} \frac{p_i}{f_{A_{\Pi^*}(i)}} + W_{12}^{\Pi^*} + W_{21}^{\Pi^*} + \sum_{i \in \mathcal{L}_{22}} \mu_{i, A_{\Pi^*}(i)}.$$
 (10)

Note that,

$$W_{21}^{\Pi^*} \ge \sum_{i \in \mathcal{L}_{21}} \frac{p_i}{f_{A_{\Pi^*}(i)}} \ge \sum_{i \in \mathcal{L}_{21}} \frac{p_i}{f_{A_{\Pi}(i)}},\tag{11}$$

and due to (1),

$$\sum_{i \in \mathcal{L}_{22}} \mu_{i, A_{\Pi^*}(i)} \ge \sum_{i \in \mathcal{L}_{22}} \mu_{i, A_{\Pi}(i)} \ge W_{22}^{\Pi}.$$
(12)

Substituting terms in (10) with (11) and (12), we have

$$2t_{\Pi^*}^C \ge \sum_{i \in \mathcal{L}_{11}} \frac{p_i}{f_{A_{\Pi}(i)}} + W_{12}^{\Pi} + \sum_{i \in \mathcal{L}_{21}} \frac{p_i}{f_{A_{\Pi}(i)}} + W_{22}^{\Pi}.$$
 (13)

Due to pipelining, the right hand is less than $W_{\mathcal{L}}^{\Pi}$. Therefore,

$$2t_{\Pi^*}^C \ge W_{\mathcal{L}}^\Pi$$

$$= t_{\mathcal{L}}^C. \tag{14}$$

We collect the two cases together and draw the conclusion,

$$t_{\mathcal{L}}^{C} \leq \min \left\{ \frac{f_{R}}{f_{L}} \cdot 2t_{\Pi^{*}}^{C}, 2t_{\Pi^{*}}^{C} \right\}$$

$$= 2t_{\Pi^{*}}^{C}. \tag{15}$$

Finally, combining Lemma 1 and Lemma 2, we have Theorem 1.