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Company T has cash ratios of 0.32 and 0.19 on January 31, 2016 and January 31, 2015, respectively. On January 31, 2016, it shows that Company T has better ability to pay off its liabilities with cash because its cash ratio is 0.32 as compared to 0.26 of Company K.

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Chapter 7

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The entry to record the manufacturing overhead costs incurred is a debit to manufacturing overhead of \$40,600 and a credit to various accounts of \$40,600.

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