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| Starkey Company’s sales, current assets, and current liabilities (all in thousands of dollars) have been reported as follows over the last five years (Year 5 is the most recent year): |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Year 5 | | | Year 4 | | | Year 3 | | | Year 2 | | | Year 1 | | |
| Sales | $ | 5,705 |  | $ | 5,580 |  | $ | 5,070 |  | $ | 4,805 |  | $ | 4,550 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Current assets: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cash | $ | 68 |  | $ | 83 |  | $ | 93 |  | $ | 91 |  | $ | 81 |  |
| Accounts receivable |  | 563 |  |  | 512 |  |  | 445 |  |  | 429 |  |  | 406 |  |
| Inventory |  | 901 |  |  | 880 |  |  | 825 |  |  | 875 |  |  | 817 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total current assets | $ | 1,532 |  | $ | 1,475 |  | $ | 1,363 |  | $ | 1,395 |  | $ | 1,304 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Current liabilities | $ | 394 |  | $ | 323 |  | $ | 325 |  | $ | 330 |  | $ | 314 |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | | | | | | | | | | | | | | | |

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| **Required:** | |
| **1.** | Express all of the asset, liability, and sales data in trend percentages. Use Year 1 as the base year. **(Round your answers to 1 decimal place. Omit the "%" sign in your response.)** |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Year 5 | Year 4 | Year 3 | Year 2 | Year 1 |
| Sales | % | % | % | % | % |
| Current assets: |  |  |  |  |  |
| Cash |  |  |  |  |  |
| Accounts receivable |  |  |  |  |  |
| Inventory |  |  |  |  |  |
| Total current assets |  |  |  |  |  |
| Current liabilities |  |  |  |  |  |
|  | | | | | |

