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should include an explanation of how margin of safety allows the business to operate at a level where the risk of falling to or below the break-even point is low.

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The proper sequencing of the required steps in the accounting cycle is as follows: 1. Analyze

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business transactions.  
2. Journalize the  
transactions. 3. Post to  
ledger accounts. 4.  
Prepare a trial balance.  
5. Journalize and post  
adjusting entries. 6.  
Prepare an adjusted  
trial balance. 7.  
Prepare financial  
statements. 8.  
Journalize and post  
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