Flowcharts are often used to document business activity. Rectangles represent "processes" and "documents" are represented by the boxes with a rolling bottom. Rearrange the following flowchart shapes into the correct order, and connect with arrows as appropriate.

1. Transactions are recorded in the journal
2. An adjusted trial balance is prepared
3. Financial statements are produced
4. A post-closing trial balance is prepared
5. Adjusting entries are prepared and posted
6. Journal entries are posted to appropriate ledger accounts
7. A trial balance is constructed
8. Closing entries are recorded in the journal and posted to the ledger

**SPREADSHEET TOOL:**

*Drawing tools*