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the two components of  
the Master Budget (the  
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represents the first  
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complex, the first step to  
building a financial  
model (“model”) is to

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carefully layout a blueprint. Unplanned, unanticipated structural changes midway through a modeling exercise can be time-consuming, confusing, and error-prone, especially if the model's adapter is not the same as its author.

Financial Modeling Best Practices: Tips, Tricks

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