

1. Record Nr.	UNINA9910143409803321
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Titolo	Earnings magic and the unbalance sheet [[electronic resource]] : the search for financial reality // Gary Giroux
Pubbl/distr/stampa	Hoboken, N.J., : Wiley Chichester, : John Wiley [distributor], 2006
ISBN	1-119-20459-3 1-280-40949-5 9786610409495 0-471-79269-1
Descrizione fisica	1 online resource (306 p.)
Disciplina	657.3 658.1512
Soggetti	Financial statements Misleading financial statements Accounting fraud Corporations - Finance Accounting Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references (p. 273-277) and index.
Nota di contenuto	EARNINGS MAGIC AND THE UNBALANCE SHEET: The Search for Financial Reality; ABOUT THE AUTHOR; CONTENTS; PREFACE; ABOUT THIS BOOK; Section1: EARNINGS MAGIC AND THE UNBALANCED SHEET; Chapter 1: WHAT IS EARNINGS MAGIC? DOES THE BALANCE SHEET BALANCE?; WHAT IS EARNINGS MAGIC?; INCENTIVES FOR DECEPTION; THE INSTITUTIONAL FRAMEWORK; WHAT IS FINANCIAL REALITY?; Chapter 2: CAUGHT IN THE ACT!; LESSONS FROM THE RECENT SCANDALS; APPENDIX 2.1 A SUMMARY OF THE MAJOR SCANDALS; Chapter 3: THE NEW ACCOUNTING; SARBANES-OXLEY TO THE RESCUE; CORPORATE GOVERNANCE: THE FIRST LINE OF DEFENSE NEW PERSPECTIVE AT THE FASBTHE SEC IN ACTION; ANALYSTS AND INVESTMENT BANKERS; Chapter 4: WADING THROUGH THE EARNINGS

NUMBERS; CONTENTS OF THE 10-K; EARNINGS QUALITY; CORPORATE GOVERNANCE STRUCTURE; CAN EARNINGS MAGIC BE DETECTED?; Section 2: THE BIG 8 AND DIRTY 30: KEY ACCOUNTING ISSUES THAT SIGNAL EARNINGS MAGIC; Chapter 5: KEY ACCOUNTING ISSUES: AN OVERVIEW; EARNINGS MAGIC; INDUSTRY ISSUES; APPENDIX 5.1 A DIGRESSION ON THE DOW; APPENDIX 5.2 DOW-INDUSTRY, DESCRIPTION; Chapter 6: STOCK OPTIONS; THE (SLIGHTLY) COMPLICATED ACCOUNTING STUFF; THE COST OF STOCK OPTIONS; STOCK OPTION CONCERNS
ALTERNATIVES TO STOCK OPTIONSAPPENDIX 6.1 STOCK OPTIONS OUTSTANDING FOR THE DOW 30; APPENDIX 6.2 STOCK OPTION INCOME EFFECT FOR THE DOW 30; Chapter 7: PENSIONS AND OTEHR POSTEMPLOYMENT BENEFITS; PENSION PLANS; OTHER POSTEMPLOYMENT BENEFITS; APPENDIX 7.1 DOW 30 PENSIONS; APPENDIX 7.2 DOW 30 OPEB; Chapter 8: REVENUES; REVENUE RECOGNITION CONCERNS; REVENUE REPORTING AT INTEL AND IBM; EARNINGS RESTATEMENT AND OTHER SOURCES OF MANIPULATION AND FRAUD INFORMATION; MARKET REACTION TO "MANIPULATION ANNOUNCEMENTS"; Chapter 9: EARNINGS, EXPENSES, AND EXPECTATIONS; BOTTOM-LINE ALTERNATIVES; EXPENSE MAGIC APPENDIX 9.1 BOTTOM-LINE MEASURES COMPARED TO REVENUES FOR THE DOW 30Chapter 10: STRANGE SPECIAL ITEMS AND OTHER THINGS THAT SHOULD NOT BE ON THE INCOME STATEMENT; EXAMPLES OF NONRECURRING ITEMS; APPENDIX 10.1 DOW 30: NONRECURRING AND SPECIAL ITEMS, 2004; Chapter 11: TREASURY STOCK AND DIVIDENDS; RELATIONSHIP OF STOCK OPTIONS TO TREASURY STOCK AND DIVIDENDS; WHAT IF TREASURY STOCK IS NOT REPORTED?; DIVIDENDS; APPENDIX 11.1 DOW 30 TREASURY STOCK; APPENDIX 11.2 DOW 30 DIVIDENDS; APPENDIX 11.3 DOW 30 OPTIONS, DIVIDENDS, TREASURY STOCK CAMPARISON
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APPENDIX 13.2 DOW 30 GOODWILL

Sommario/riassunto

Praise for Earnings Magic and the Unbalance Sheet ""Gary Giroux brings a breezy, entertaining writing style that really helps the reader untangle arcane accounting practices, including stock options, pensions, off-balance sheet items, and the rest of his 'dirty thirty.'""-Edward Swanson, Durst Chair and Professor of Accounting, Texas A&M University ""Earnings Magic and the Unbalance Sheet provides equity investors with clear explanations of today's financial environment together with specific analysis tools to assess the quality of earnings. Gary Giroux provides a

2. Record Nr.	UNISA996394159303316
Titolo	A most exact catalogue of the Lords spirituall and temporall, as peers of the realme, in the higher House of Parliament, according to their dignities, offices, and degrees: some other called thither for their assistance, & officers of their attendances [[electronic resource]] : And also the names of the knights for the counties, citizens, burgesses for the boroughs, and barons for the ports for the House of Commons, for this Parliament. Whereunto is added a catalogue of the nobility of Ireland: the knights baronets and knights of the bath of England made by King Iames, and King Charles
Pubbl/distr/stampa	London, : Printed [by Nicholas Okes] for Thomas Walkley, and are to be sold at the signe of the Eagle and Child at Brittaines Bursse, 1628
Edizione	[The fourth edition very much enlarged.]
Descrizione fisica	[2], 10, [36] p
Soggetti	Ireland Nobility Registers Early works to 1800 England Nobility Registers Early works to 1800
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	<p>Caption title, A2r: The parliament began at Westminster the seuteenth day of March 1627 [i.e. 1628]. .. Printer's name from STC. Signatures: A-C. Identified as STC 24973 on UMI microfilm reel 1014, and as STC 14256a on reel 1209. Reproductions of the originals in the Henry E. Huntington Library and Art Gallery and the Bodleian Library. Appears at reel 1014 (Henry E. Huntington Library and Art Gallery copy) and at reel 1209 (Bodleian Library copy).</p>
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