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| 1. Record Nr. | UNINA9910162737903321 |
| Autore | Rosen Al |
| Titolo | Easy prey investors : why broken safety nets threaten your wealth / / Al Rosen and Mark Rosen |
| Pubbl/distr/stampa | Montreal, [Canada] : , : McGill-Queen's University Press, , 2017 ©2017 |
| ISBN | 0-7735-9990-8 0-7735-9991-6 |
| Descrizione fisica | 1 online resource (399 pages) |
| Disciplina | 345.710268 |
| Soggetti | Commercial crimes - Canada Fraud - Canada Corporations - Corrupt practices - Canada |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Nota di bibliografia | Includes bibliographical references and index. |
| Nota di contenuto | Front Matter -- Contents -- Acknowledgments -- Preface -- Unacceptable State of Affairs -- Ponzi Schemes -- Sino-Forest: Why Us? -- The Hercules Managements Case -- Evolution of Canadian Financial Trickery -- The Basics of Scam Detection -- Interest Rate Manipulation -- Yield Scams -- Cash Flow Games -- Nortel and Its Clones -- Related Party Nastiness -- The Saga of Castor Holdings -- Revenue Trickery -- Time for a Pause -- Conning Financial Analysts -- Potentially Troublesome Scenarios -- Unproductive Audits? -- The Livent Inc. Case -- IPO Traps -- Watch for the Usual Suspects -- Canada's Slippery Slopes -- The Party Line -- IFRS in a Nutshell -- Conceptual Flaws of IFRS -- Deficient IFRS -- REITs and Cash Flow: More Misleading IFRS -- IFRS and Extractive Industries -- IFRS Financial Analysis -- IFRS Analysis in Action -- Typical IFRS Traps -- Perpetual Ponzi Corporation -- IFRS vs. Old GAAP -- Government Neglect -- Appendices -- Financial Statements Explained -- Hercules Immunizes Canada's Financial Statement Auditors -- Stock Market Rides -- Mainstreet Equity Corp. Illustration -- Additional Reading / Viewing -- Index |
| Sommario/riassunto | Over the past twenty-five years, a series of actions, omissions, and failures by Canada's lawmakers and the purported gatekeepers of |

investors' rights have left Canadians' investments, pensions, and retirement savings at greater risk. Bodies such as provincial securities commissions have abandoned their obligations to safeguard investors and allowed published and audited financial statements in Canada to become unreliable. Yet these distorted financial statements are often used by financial analysts who present them as accurate, leaving investors in the dark about serious risks and negative impacts on their savings. In *Easy Prey Investors*, investigative forensic accountants Al and Mark Rosen examine the circumstances – beginning with a 1997 Supreme Court of Canada ruling that largely granted external auditors immunity against shareholder lawsuits – that have led to a proliferation of corporate scandals and other financial manipulations, and a corresponding lack of accountability among auditors. Based on their many years of experience in major Canadian court cases involving collapsed companies, the authors reveal the full stories behind the financial deceptions, and describe the disturbing consequences for investors. They show how a combination of inaction by lawmakers and illogical delegation of regulatory power to conflicted financial statement auditors has seriously harmed investors, as well as how most conventional protections have been stripped away from stakeholders. Why invest in Canada when your money can so easily be lost? Prying open doors too often sealed shut, *Easy Prey Investors* illuminates the unpleasant details of financial manipulation and suggests new ways to guide and protect investors and their families.

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| 2. Record Nr. | UNINA9910702679303321 |
| Titolo | Evaluation of the birth month breastfeeding changes to the WIC food packages study : summary |
| Pubbl/distr/stampa | [Washington, D.C.] : , : United States Department of Agriculture, Food and Nutrition Service, Office of Research and Analysis, , [2011] |
| Descrizione fisica | 1 online resource (2 pages) : color illustrations |
| Soggetti | Breastfeeding promotion - United States - Evaluation Federal aid to maternal health services - United States - Evaluation Federal aid to infant health services - United States - Evaluation |
| Lingua di pubblicazione | Inglese |
| Formato | Materiale a stampa |
| Livello bibliografico | Monografia |
| Note generali | Title from caption (viewed April 10, 2015). "December 2011." |
| Nota di bibliografia | Includes bibliographical references. |