

1. Record Nr.	UNINA9910464413603321
Autore	Giroux Gary A.
Titolo	Accounting fraud : maneuvering and manipulation, past and present / / Gary Giroux
Pubbl/distr/stampa	New York, New York (222 East 46th Street, New York, NY 10017) : , : Business Expert Press, , 2014
ISBN	1-60649-629-8
Edizione	[First edition.]
Descrizione fisica	1 online resource (xiv, 183 pages)
Collana	Financial accounting and auditing collection, , 2151-2817
Disciplina	657.0973
Soggetti	Accounting fraud - United States Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Part of: 2014 digital library.
Nota di bibliografia	Includes bibliographical references (pages 161-172) and index.
Nota di contenuto	Introduction -- 1. Accounting scandals, a historical perspective -- 2. Business and scandals before the Securities and Exchange Commission -- 3. Great Depression and reforms -- 4. War and post-World War II business and corruption -- 5. Tech bubble, bust, and bankruptcies -- 6. Subprime meltdown and beyond -- 7. The future of fraud and scandals -- Timeline -- Notes -- Bibliography -- Index.
Sommario/riassunto	Scandals relating to manipulation and fraud have dominated much of the history of business and the accounting profession in America since its founding. Crooks, corruption, scandals, and panics have been regular features of the business landscape ever since, with regulations and the expansion of financial disclosure, auditing, and regulatory agencies following major debacles. Prior to the creation of the Securities and Exchange Commission (SEC) in the 1930s and the development of generally accepted accounting principles (GAAP), few accounting rules existed and it is difficult to identify "accounting" scandals. Consequently, the primary focus is the post-World War II period, when accounting manipulation and fraud can be identified based on specific accounting violations. The importance of this topic is demonstrated by the major accounting and finance scandals of the 21st century, some of the most destructive in our history.