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Nota di contenuto	<p>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</p> <p>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</p> <p>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 CAMPARISSON</p> <p>Chapter 12: OFF-BALANCE SHEET ITEMS: OPERATION LEASES AND SPECIAL-PURPOSE ENTITIESOPERATING LEASES; SPECIAL-PURPOSE AND OTHER OFF- BALANCE SHEET ENTITIES; APPENDIX 12.1 DOW 30: OPERATING LEASES, 2004; APPENDIX 12.2 DWO 30: SPECIAL-PURPOSE AND RELATED ENTITIES, 2004; Chapter 13: ACQUISITIONS AND ALL THAT GOODWILL; SFAS NOS. 141 AND 142; EARNINGS MANAGEMENT ISSUES AT ACQUISITION DATE; ACQUISITION ISSUES; GOODWILL; IMPACT ON FINANCIAL STATEMENTS AND RATIOS; ACQUISITION DISASTERS; MARKET REACTION TO ACQUISITION ANNOUNCEMENTS; REGULATORY ISSUES; APPENDIX 13.1 MAJOR RECENT DOW ACQUISITIONS</p>

## 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