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Autore	Bierman Harold
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Nota di contenuto	Contents; Introduction; Acknowledgments; 1 The Enron Success and Failure; Rich Kinder; John Wing; The Year 2001; Five Business Segments; The Three Components; The Enron Hedge Fund; A Distraction; Rush to Judgment; The Activities of Kenneth L. Lay; The Path of the Enron Stock Price; The Indictment; Conclusions; Reference; 2 Enron as of 31 December 2000; Azurix; The Trial; Cash Flows; Operating Segments; Other Income; Lines of Credit; Return on Sales; Return on Equity; Capitalization; Financial Risk Management; The Audit; The Balance Sheet; Mark-to-Market; Securitizations; Guarantees Merchant ActivitiesIncome Taxes; Unconsolidated Equity Af.liates; Azurix (p. 43); Derivatives (p. 44); Pension and Other Bene.ts (pp. 45-46); Related Party Transactions (pp. 48-49); Conclusions; References; Chapter 2 - Case Enron (2000) Annual Report; 3 First Six Months of 2001: Before the Storm; Dabhol Power Company; Business Segment Information; The Trial: Broadband; Derivatives; Related Party Transactions; Real Volumes; Financial Condition; Return on Revenue; Return on Equity; Conclusions; Chapter 3 - Case; 4 Sherron Watkins' Letter to Kenneth L. Lay; The Two Gains; Actions by Lay The TrialLay's e-Mail and Stock Transactions; The First Doubters; The Trial; Conclusions; Chapter 4 - Case; 5 The Clouds Burst; The 1.2 Billion Reduction to Stock Equity; The Relevance; Adjustments to Net

Income; The Special Committee; Related Party Transactions; Further Adjustments; 14 November 2001; The Triggers; The Loyal Investors; The Trial; Conclusions; Chapter 5 - Case; 6 The 100-Year Flood; Liquidity Actions; The Dynergy Merger; The Restatement; The Triggers; Conclusions; Chapter 6 - Case; 7 JEDI and Chewco: Not the Movie; SPEs; Status; The Use of Special Purpose Entities (SPEs) The Equity of ChewcoJEDI; Gains and Losses from Stock Investment; JEDI's Management Fee; The Gains of Kopper; Accusations of Evil-Doing; The Importance of Chewco; Conclusions; 8 LJM1 and Rhythms; The Board Approval; Rhythms and Enron; A Valid Hypothetical Hedge; The Enron "Hedge"; A Price Decline; Forward Contracts; Buying of Forward Contracts; Consolidation; Unwinding: Rhythms; Conflicts with Banks; The Controls; An Illustrative Example; Conclusions; 9 LJM2 and Raptors I and III; The Raptors; Raptor I and Enron Puts; Raptor I and the Hedging of Merchant Investments; The AVICI Swap The New Power Company (TNPC)Raptor III; The IPO; The Adjusted Incomes; Accounting Implications; Raptor Restructuring; The "Costless Collar"; The End of the Raptors; The New Power Holdings; Conclusions; 10 LJM2 and Raptors II and IV; The Contingent Contracts; Asset Sales to LJM2; The Board and LJM1 and LJM2; Naming the SPE; Conclusions; 11 Other Transactions; Prepaid Swaps; Swaps of Capacity; Enron Energy Services; The Trial; The White Affair; The Southampton Place Partnership; The Bonuses; Other Transactions; Conclusions; 12 The Collapse; Factors That Did Not Cause the Collapse Factors Contributing Indirectly

Sommario/riassunto

There is a great deal of confusion regarding the factors that led to Enron's collapse. This important book addresses this problem by providing a coherent explanation of the accounting and finance problems associated with the collapse. The Skilling-Lay trial, as it is related to accounting or finance issues, is critically described as well. Through its well-balanced take on events surrounding the trial, the book therefore enables readers to analyze the validity of the arguments offered by the U.S. attorneys.

2. Record Nr.	UNISA996390991503316
Autore	Wither George <1588-1667.>
Titolo	Furor-Poeticus (i.e.) propheticus [[electronic resource]] : A poetick-phrensie. Some, (probably) will call it so: thus named, therefore, let it go. It is the result of a private-musing, occasioned by a publike report in the country, of the Parliaments restauration by General George Moncke, in February 1659. and meditated soon after the said General's arrival in London, in dorso pagi, recubans sub tegmine fagi: / / by G.W. Esq
Pubbl/distr/stampa	London, : Printed by James Cottrel., 1660
Descrizione fisica	[4], 44 p
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Note generali	Signed on F3v: George Wither. In verse. Annotation on Thomason copy: "Aprill"; "April. 2." Reproduction of the original in the British Library.
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