

The background of the book cover features a dark, textured surface. At the bottom, the top of a black top hat is visible. Numerous US dollar bills of various denominations (including \$100, \$50, and \$20) are shown in mid-air, appearing to fall or be tossed from the hat. The bills are scattered across the upper and middle portions of the cover, creating a sense of motion and financial activity.

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# FINANCIAL SHENANIGANS

How to Detect Accounting  
Gimmicks and Fraud  
in Financial Reports

Howard M. Schilit  
Jeremy Perler | Yoni Engelhart

# Financial Shenanigans

**Mintz**



## **Financial Shenanigans:**

*Financial Shenanigans: How to Detect Accounting Gimmicks & Fraud in Financial Reports, Third Edition* Howard M. Schilit, Jeremy Perler, 2010-05-06 From the Sherlock Holmes of Accounting the tools you need to stay a step ahead of the crooks Howard Schilit is the authority on forensic accounting Financial Shenanigans is invaluable reading for market participants seeking to identify deceptive behavior in company financial statements Julian Robertson legendary investor and founder Tiger Management A must read The authors teach forensic financial statement analysis in an easy to digest format with lots of war stories Guaranteed to help investors in their quest to avoid ticking time bombs in their portfolios Marc A Siegel board member Financial Accounting Standards Board This is a timeless guide to better understand how financial malfeasance can be spotted early Financial Shenanigans teaches all of us fraud detection made easy Jules Kroll pioneering private investigator and founder of Kroll Associates and K2 Global Required reading for every investor who desires to avoid financial losses This new edition is a classic and better than ever Thornton L O glove author Quality of Earnings If the original Financial Shenanigans was the Bible of detecting accounting frauds then this latest version is the Talmud of cooked books Regulators audit committee members and business journalists should be required to read this work if they are involved in public companies Boris Feldman partner Wilson Sonsini Goodrich Rosati Palo Alto An incisive and entertaining review of the recipes used by corporations and executives to cook the books It is a must read for investors lawyers corporate directors and anyone else interested in the integrity of the accounting and governance process Joseph A Grundfest professor of law and business and codirector Rock Center on Corporate Governance Stanford Law School About the Book With major financial scandals popping up in greater numbers and with more inevitability on the way it has never been more important for you to understand what dishonest companies do to trick investors Since the early 1990s Financial Shenanigans has been helping investors unearth deceptive financial reporting at the most critical time before they suffer major losses Now the third edition broadens its focus to include the newest most sophisticated techniques companies use to mislead investors Referred to as the Sherlock Holmes of Accounting by BusinessWeek Howard Schilit and renowned forensic accounting expert Jeremy Perler take you deeper into the corporate bag of tricks exposing new levels of accounting gimmickry and arming you with the investigative tools you need to detect Earnings Manipulation Shenanigans Learn the latest tricks companies use to exaggerate revenue and earnings Cash Flow Shenanigans Discover new techniques devised by management that allow it to manipulate cash flow as easily as earnings Key Metrics Shenanigans See how companies use misleading key metrics to fool investors about their financial performance Financial Shenanigans brings you completely up to date on accounting chicanery in the global markets shining a light on the most shocking frauds and financial reporting miscreants This insightful detailed guide written by recognized experts on the subject provides the knowledge and tools you need to spot even the most subtle signs of financial shenanigans Financial Shenanigans Howard M. Schilit, 2002-03-22 Techniques to uncover and avoid accounting frauds

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the original book Sample Book Insights 1 The lure of accounting gimmickry is particularly strong at struggling companies that are trying to keep up with their investors expectations or competitors performance While investors have become more savvy to these gimmicks over the years dishonest companies continue to innovate to find new tricks to fool shareholders 2 The trash hauler Waste Management Inc inflated its pretax earnings by 1 7 billion over a six year period starting in 1992 The company was notorious for finding ways to inflate profits by deferring expenses to a later period 3 The practice of creating merger related reserves continued in late 1997 when CUC was about to merge with HFS to form Cendant In 1996 and 1997 investigators found more than 500 million of bogus operating income 4 Enron was a natural gas company that within a few years morphed into an enormous commodities trading company Its revenues grew meteorically but its net income grew much more slowly The company s revenue was reported as if it were growth that was unprecedented when in reality it was just the company changing its business model CIO ,2002-12-15 **Financial Accounting For Dummies** Maire

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Financial Reports, Third Edition Howard Schilit, Jeremy Perler, 2010-04-14 From the Sherlock Holmes of Accounting the tools you need to stay a step ahead of the crooks Howard Schilit is the authority on forensic accounting Financial Shenanigans is invaluable reading for market participants seeking to identify deceptive behavior in company financial statements Julian Robertson legendary investor and founder Tiger Management A must read The authors teach forensic financial statement analysis in an easy to digest format with lots of war stories Guaranteed to help investors in their quest to avoid ticking time bombs in their portfolios Marc A Siegel board member Financial Accounting Standards Board This is a timeless guide to better understand how financial malfeasance can be spotted early Financial Shenanigans teaches all of us fraud detection made easy Jules Kroll pioneering private investigator and founder of Kroll Associates and K2 Global Required reading for every investor who desires to avoid financial losses This new edition is a classic and better than ever Thornton L O glove author Quality of Earnings If the original Financial Shenanigans was the Bible of detecting accounting frauds then this latest version is the Talmud of cooked books Regulators audit committee members and business journalists should be required to read this work if they are involved in public companies Boris Feldman partner Wilson Sonsini Goodrich Rosati Palo Alto An incisive and entertaining review of the recipes used by corporations and executives to cook the books It s a must read for investors lawyers corporate directors and anyone else interested in the integrity of the accounting and governance process Joseph A Grundfest professor of law and business and codirector Rock Center on Corporate Governance Stanford Law School About the Book With major financial scandals popping up in greater numbers and with more inevitability on the way it has never been more important for you to understand what dishonest companies do to trick investors Since the early 1990s Financial Shenanigans has been helping investors unearth deceptive financial reporting at the most critical time before they suffer major losses Now the third edition broadens its focus to include the newest most sophisticated techniques companies use to mislead investors Referred to as the Sherlock Holmes of Accounting by BusinessWeek Howard Schilit and renowned forensic accounting expert Jeremy Perler take you deeper into the corporate bag of tricks exposing new levels of accounting gimmickry and arming you with the investigative tools you need to detect Earnings Manipulation Shenanigans Learn the latest tricks companies use to exaggerate revenue and earnings Cash Flow Shenanigans Discover new techniques devised by management that allow it to manipulate cash flow as easily as earnings Key Metrics Shenanigans See how companies use misleading key metrics to fool investors about their financial performance Financial Shenanigans brings you completely up to date on accounting chicanery in the global markets shining a light on the most shocking frauds and financial reporting miscreants This insightful detailed guide written by recognized experts on the subject provides the knowledge and tools you need to spot even the most subtle signs of financial shenanigans EBOOK: Accounting: What the Numbers Mean MARSHALL, 2016-01-08 EBOOK Accounting What the Numbers Mean **EBOOK: FINANCIAL STATEMENT ANALYSIS** WILD, 2008-09-16 EBOOK FINANCIAL STATEMENT ANALYSIS *Understanding Financial Management* H. Kent Baker, Gary

Powell,2009-02-09 Designed for those who want to gain an understanding of the fundamental concepts and techniques used in financial management An underlying premise of the book is that the objective of the firm is to maximize value or wealth Drawing on a wealth of experience in the academic and professional worlds the authors discuss how firms can accomplish this objective by making appropriate investment and financing decisions Bridging the gap between financial theory and practice the authors present fundamental concepts in an intuitive and nontechnical way and provide numerous practical financial tips to readers The focus is on current practice using results from recent surveys to show the most popular techniques and approaches used by financial managers today A range of instructor s resources are available at the accompanying website Visit [www.blackwellpublishing.com/baker](http://www.blackwellpublishing.com/baker) for full details

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