



Detecting Earnings Management

By Gary Giroux

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Detecting Earnings Management By Gary Giroux

As recent corporate scandals prove, corrupt companies can maintain a façade of financial success through manipulation and fraud almost to the day they file for bankruptcy. Fortunately, tools exists to detect aggressive earnings management. This timely book reviews the current environment, explains the tools that can be used to detect a manipulative financial environment, and introduces techniques for recasting financial information to get a truer economic picture. Brief cases reflecting a variety of companies provide a feel for evaluating public data and how earning management potential can be analyzed. In addition, an appendix features a complete earnings management detection checklist that can be used to conduct a thorough analysis of any corporation.

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