



# Financial Shenanigans, Third Edition

*Howard M. Schilit, Jeremy Perler*

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**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 inevitably 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.

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