



# Accounting/Finance Lessons Of Enron: A Case Study

*Harold Bierman, Jr*

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## **Accounting/Finance Lessons Of Enron: A Case Study** Harold Bierman, Jr

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.

**Contents:** The Enron Success and Failure; Enron as of 31 December 2000; First Six Months of 2001: Before the Storm; Sherron Watkins Letter to Kenneth L Lay; The Clouds Burst; The 100-Year Flood; JEDI and Chewco: Not the Movie; LJM1 and Rhythms; LJM2 and Raptors I and III; LJM2 and Raptors II and IV; Other Transactions; The Collapse; The Indictment of Lay and Skilling; The Trial; A Slice of the Skilling Lay Trial; The Skilling Lay Trial: Fair or Foul?; Mark to Market Accounting: Feeding the Growth Requirement; Concluding Observations.

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