



# Business Fairy Tales: Grim Realities of Fictitious Financial Reporting

*Cecil W. Jackson*

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## **Business Fairy Tales: Grim Realities of Fictitious Financial Reporting** Cecil W. Jackson

On the heels of the Enron trial, there are many lessons to be learned from the barrage of fraud hammering corporate America -- including how to spot signs of future impropriety. In a gripping and intriguing read, BUSINESS FAIRY TALES uses real-world scandals to illustrate the top twenty most common methods used by companies to fraudulently overstate their earnings and hide their debt. Based on an analysis of the frequency of Securities and Exchange Commission (SEC) enforcement actions, it identifies the twenty most prevalent accounting schemes. The book explains each accounting trick with a detailed, engaging story of a company and the officials who committed a spectacular version of that method of fictitious financial reporting. It goes behind the scenes to describe the organization's acts of deception, and to examine the character failures of the leaders. In addition to the specific cases, the book presents a compelling argument for the kind of reform that is needed, as well as the ethical frameworks that must support authentic reform. Ultimately, BUSINESS FAIRY TALES equips and empowers readers with the skills to spot signs of potential accounting fraud so that investors and employees can be forewarned of future financial shocks. It provides analysts and students with the specific, tell-tale signals of the top twenty financial-reporting frauds and schemes -- signals that are inevitably left behind in financial statements that have been manipulated.

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