

ACCOUNTING FOR LAWYERS

CONCISE SIXTH EDITION

**MATTHEW J. BARRETT
DAVID R. HERWITZ**

UNIVERSITY CASEBOOK SERIES®

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Matthew J. Barrett, David R. Herwitz



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Accounting for Lawyers, Concise Mathew Barrett, David Herwitz, 2022-04-20 New book purchase includes complimentary digital access to the eBook Now in a sixth edition the concise version continues to respond to the demand for a briefer less detailed casebook that introduces novices to how accounting issues frequently arise both in transactional work and litigation Designed specifically for one and two credit hour courses for law students with no accounting background the text of the Concise Sixth Edition is more than a third shorter than the Sixth Edition so students will find this text less expensive and easier to master The Concise Sixth Edition incorporates numerous developments since the Fifth Edition most significantly discussions about the new generally accepted accounting principles governing revenue recognition lease accounting and credit losses Often collectively referred to as new GAAP these rules mark the most significant changes to financial accounting in at least a generation The Concise Sixth Edition also identifies and discusses various financial accounting issues that lawyers should keep in mind during the pandemic and its aftermath The first section of each chapter entitled Importance to Lawyers explains how accounting concepts and financial statements affect legal issues The text empowers students To work backwards through the bookkeeping process and when necessary to trace an amount that appears on the financial statements through the accounting records to the ledgers journals and supporting documentation To negotiate agreements or other legal documents containing accounting terminology or concepts To recognize red flags that suggest financial difficulties or even financial fraud and To understand and when necessary defend against the opportunities to obtain accounting related information about an underlying lawsuit and then to use that information during litigation Like its predecessor the Concise Sixth Edition uses a learn by doing approach including Illustrative financial statements from Starbucks Corporation Multiple problems using the financial statements from Amazon com Inc Google Inc and United Parcel Service Inc

Materials on Accounting for Lawyers David R. Herwitz, Matthew J. Barrett, 2006-01-01 The concise edition of Herwitz and Barrett's Accounting for Lawyers responds to the numerous requests from teachers of one and two credit Accounting for Lawyers courses These teachers have been seeking a briefer less detailed casebook which their students would find easier to master in the limited class time available The concise edition is more than one third shorter than the full edition The concise edition however is not merely an abridgment of the full version but rather a self contained casebook specifically designed for the shorter Accounting for Lawyers courses The concise edition stands entirely on its own making no reference to the full edition and providing complete though more limited coverage of the field Despite the overall substantial reduction in the text the concise edition contains some special added material designed to ease the introduction of the students to several of the core topics in the field For example the subject of extraordinary items is introduced with a look at how differently General Motors and Jersey Standard handled the reporting of their respective gains upon the sale many years

ago of identical 50% holdings of Ethyl stock On a different front some students may find that the complex issue of inter period tax allocation is illuminated by a description of intra period allocation of tax expense in connection with the presentation of extraordinary items on a net of tax basis The concise edition features a substantial reduction in both text and principal cases To some extent that is accomplished by eliminating topics that students are likely to encounter in other courses for example issuance of stock or the treatment of stock dividends which are thoughtfully presented in the full third edition but can be left to the courses in Corporations or Corporate Finance But it should be noted that there is virtually no reduction in the problems in the concise edition which incorporates all the old favorites from the second edition of the casebook plus the new problems added in the full third edition and even restores a few problems from earlier editions Another substantially reduced section is the extensive review in the full edition of the many sources of accounting principles and the hierarchy of the various authoritative promulgations In addition as mentioned the concise edition cuts back on the number of principal cases in order to reduce the reading burden for the students in shorter accounting courses although the most relevant and instructive judicial opinions have been retained and most of the omitted authorities are at least summarized in the text With more than fifty adoptions since the publication of the second edition in 1997 Herwitz and Barrett s Accounting for Lawyers has continued the tradition and leadership in the field which its earliest predecessor the first casebook on accounting for law students pioneered more than fifty years ago The full edition of Accounting for Lawyers strives to make the materials as understandable as possible taking as its audience the law student with no accounting background e g English or Philosophy majors The concise edition accentuates this emphasis in an effort to ease the task of students who have less time to devote to the subject Of course the concise edition follows the learn by doing approach of Professors Herwitz and Barrett using financial statements to illustrate various concepts and providing comprehensive problems for class discussion in every chapter The concise edition also utilizes Herwitz and Barrett s combination of the most comprehensive Teacher s Manual in the field PowerPoint slides and a national author forum on lawschool.westlaw.com You can access these materials via www.lawschool.westlaw.com

Accounting for Lawyers Matthew Barrett, David Herwitz, 2021-10-15 Receive complimentary lifetime digital access to the eBook with new print purchase This sixth edition of the most widely adopted text in the field continues to introduce law students with no accounting background to financial statements and the ways that accounting concepts and issues arise in transactional work and litigation Designed for either two or three hour courses this text uses a learn by doing approach including Illustrative financial statements from Starbucks Corporation and Multiple problems using the financial statements from Amazon.com Inc Google Inc and United Parcel Service Inc The first section of each chapter entitled Importance to Lawyers explains how the topics discussed in that chapter affect the practice of law The text empowers students To work backwards through the bookkeeping process and when necessary to trace an amount that appears on the financial statements through the accounting records to the ledgers

journals and supporting documentation To negotiate agreements or other legal documents containing accounting terminology or concepts To recognize red flags that suggest financial difficulties or even financial fraud and To understand and when necessary defend against the opportunities to obtain accounting related information about an underlying lawsuit and then to use that information during litigation The sixth edition incorporates numerous developments since the fifth edition most significantly discussions about the new generally accepted accounting principles governing revenue recognition lease accounting and credit losses Often collectively referred to as new GAAP these rules mark the most significant changes to financial accounting in at least a generation The sixth edition also identifies and discusses various financial accounting issues that lawyers should keep in mind during the pandemic and its aftermath *Accounting for Lawyers, Concise, 2005 Supplement* Herwitz, 2005-08-15 Helps lessen the trepidation with which some students approach accounting with its learn by doing approach The Teacher's Manual provides answers to all the problems in the casebook Because the casebook contains alternative problems in every chapter professors can rotate problems from year to year The Teacher's Manual also contains additional problems and other materials not included in the casebook references to accounting promulgations and four sample syllabi The syllabi contain suggestions for one two and three credit hour basic courses for law students with no accounting background and a two credit hour advanced course

Accounting for Lawyers David Herwitz, Matthew Barrett, 2013-08-06 This is the 2013 supplement to Herwitz and Barrett's *Accounting for Lawyers* 4th *Accounting for Business Lawyers* Ted J. Fifiis, Homer Kripke, Paul M. Foster, 1984

Accounting for Lawyers, Teacher's Manual for Materials On David R. Herwitz, Matthew J. Barrett, 1997-08-01

Accounting for Lawyers, 4th and Concise 4th, 2011 Supplement David R. Herwitz, Matthew J. Barrett, 2011-08-08 This is the 2011 Supplement to the Fourth Edition of Herwitz and Barrett's *Accounting for Lawyers* The casebook is the most widely adopted text in the field *Accounting and Corporate Finance For Lawyers* Stacey L. Bowers, 2023-09-14 Buy a new version of this textbook and receive access to the Connected eBook on Casebook Connect including lifetime access to the online ebook with highlight annotation and search capabilities Access also includes an outline tool and other helpful resources Connected eBooks provide what you need most to be successful in your law school classes *Accounting and Corporate Finance for Lawyers* introduces soon to be lawyers to fundamental accounting financial statement financial analysis and corporate finance concepts to utilize in practice *Accounting and Corporate Finance for Lawyers* is designed to teach law students how to read and understand financial statements and footnotes assess a company's financial position determine whether a company can issue a dividend assess whether a contingency has to be disclosed apply time value of money concepts and evaluate financial provisions and covenants in contracts The goal of this book is to prepare law students to be successful in the practice of law by providing the critical foundation of understanding accounting and corporate finance concepts and principles or the language of business people New to the Second Edition Updates of information statistics concepts and examples to bring current New section

discussing interactions between accountants and attorneys Addition of a Present Value of an Annuity Due table Clarifications and minor corrections throughout Professors and students will benefit from A reader friendly organization and style Detailed explanations of concepts and principles through examples Discussion of how various principles are applied in practice Real world illustrations Examples and exhibits that supplement the substance Exercises and problems designed to build a student s knowledge base

Accounting Issues for Lawyers Ted J. Fiflis,1991 This book in its four editions pioneered the emphasis on revenues and earnings recognition and realization which has been the story of the accounting difficulties of the past decade The author has insisted on rigorous understanding of fundamentals and underlying principles as well as the dynamics of accounting finance and law which lead to the issues lawyers face in the modern service economy today Although the current popular interest in accounting fraud and planned changes in oversight give an impression of new issues this work is further evidence of timeliness in well received teaching materials

Introductory Accounting and Finance for Lawyers Lawrence A. Cunningham,2002 Accounting for Lawyers K.H.C. Laundry,1977 **Accounting for Lawyers Supplement: Materials** David R. Herwitz,Matthew J. Barrett,2010-08 This is the 2010 Supplement to the Fourth Edition of Herwitz and Barrett s Accounting for Lawyers The casebook is the most widely adopted text in the field

Accounting for Lawyers : a Casebook of Accounting and Legal Materials K. H. C. Laundry,Osgoode Hall Law School,1980 Accounting for Lawyers, 4th Edition, 2009 Supplement David R. Herwitz,Matthew J. Barrett,2009-07 This is the 2009 Supplement to the Fourth Edition of Herwitz and Barrett s Accounting for Lawyers The casebook is the most widely adopted text in the field

Accounting for Lawyers K. H. C. Laundry,1980 *Law and Accounting* Lawrence A. Cunningham,2005 This book is both revolutionary and traditional using primary materials rather than author narrative By adopting this traditional approach for law and accounting Cunningham s new book puts the subject on par with other law school courses This traditional cases and materials approach underscores how accounting standards bear earmarks of functional law To facilitate analogical and critical engagement on par with other law school teaching books pedagogical design follows the classic casebook method of arranging cases and materials in pairs of opposites and complements This arrangement enables conceptualizing accounting as functional law as theoretical and analytical matters as well This original content also illuminates transaction economics factors associated with accounting irregularities and the lawyer s role in financial reporting

Introductory Accounting for Lawyers Lawrence Cunningham,2017-12 Softbound New softbound print book **Introductory Accounting, Finance and Auditing for Lawyers** Lawrence A. Cunningham,2004 Introductory Accounting Finance and Auditing for Lawyers Fourth Edition continues to be packed with incisive substance on accounting and finance and also emphasizes the role of auditing in the financial reporting process an element given substantial new weight under the Sarbanes Oxley Act The Fourth Edition reflects the significant developments in the world of accounting finance and auditing including those generated by the major scandals such as Enron and the responses generated by Sarbanes Oxley from the Act itself to the Public Company Accounting

Oversight Board PCAOB to the SEC The book retains the same basic architecture narrative style problems and pitch to law students as in previous editions and adds substantial new material Additions include three entirely new Chapters several new Sections added to existing Chapters new Tables and enhanced technical formatting New Chapters include Audit Practice an introduction to the key features of a financial audit including an Illustration and Problem concerning the leading statistical sampling techniques auditors apply in tests of internal control over financial reporting Another new Chapter is Finance Theory a rigorous but still introductory account of modern portfolio theory CAPM and efficient market theory with critiques from behavioral finance inspired in part by the Enron style accounting scandals Previous users of the book will find all the familiar Illustrations and Problems along with a solid dose of new materials geared toward the increasing reliance being placed on auditing audit committees and corporate governance in the era ushered in by Sarbanes Oxley and PCAOB

Unveiling the Power of Verbal Beauty: An Psychological Sojourn through **Pdf Online Accounting Lawyers Concise University Casebook**

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