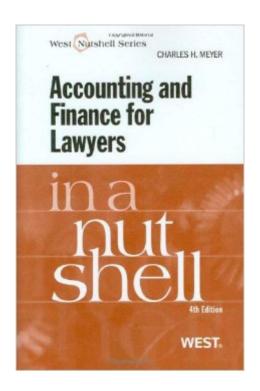
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# Accounting And Finance For Lawyers In A Nutshell, 4th Edition (In A Nutshell (West Publishing))





## **Synopsis**

This nutshell provides a well-rounded summary of the relevant accounting areas from basic financial statements to complex earnings-per-share ratios and corporate finance and valuation. Learn how to recognize revenue, expenses, assets, and liabilities. Reviews accounting principles for many different areas, including investments, long-term debt, leases, stocks, and partnerships. This edition discusses recent developments such as expanded use of fair values in financial statements and guidance on how to determine fair value, accounting for service agreements in securitizations, and revised rules on accounting for acquisitions.

#### **Book Information**

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Law schools purport to teach you to "think like a lawyer." While this is important for navigating the world of courts and contracts, it can be a huge obstacle to communicating with non-lawyers (especially non-lawyer professionals). As a lawyer who works frequently with statisticians, chemists, and accountants, it has been my my experience that the communication divide between attorneys and accountants is the most difficult. Accountants use flexible, conventional terms and processes to reach precise quantitative results. Lawyers use precise, qualitative language to control fuzzy indeterminate results. Worst of all, we share many jargon words (liability, equity, asset) but use them differently. This book is written for a lawyer who "thinks like a lawyer" and wants a book to just "lay it out." It assumes no prior knowledge and all the jargon terms are defined at the outset. Areas of ambiguity or subjectivity are clearly flagged. The author then walks us through accountancy, step

by meticulous step, without any advanced math. Like all good legal writing, it is dense with information, but perfectly clear and as brief as possible. This book will teach you the language of the accountant and how to read financial statements. If you are looking to learn to DO accounting, you need a different book. But if you want to work effectively with accountants, to see relevance in financial statements, and to prepare expert witnesses, this book is peerless. If only there were a similar book for accountants, so they could understand me! This is going on my list for pre-law reading.

Like all the nutshells, this is very easy to follow. I was about to register and pay \$200 for an all-day CLE on this topic, which would have flown through each topic. Instead, I paid a small fraction of that price for this nutshell, and can read through it at my own pace and always refer back to it.

I don't think the Nutshells are as helpful as the E&Es. (I usually only purchase the Nutshell when there isn't an E&E available.) But the summaries were easy to understand and the coverage was comprehensive. I still found it useful.

The book came very quickly and was in very good shape. Unfortunately, I was looking for information on how a lawyer should set up accounting software. This book was more for a lawyer trying to understand accounting principles, terms etc for litigation purposes. But this could come in handy at a later time.

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