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Cunningham's Latest Casebook Released

9/30/05--West has published BC Law Professor Lawrence A. Cunningham's casebook, *Law and Accounting: Cases and Materials*, as part of their American Casebook Series.

In a recent press release, West calls the book “revolutionary,” in that it uses primary materials instead of author narrative, presenting a comprehensive selection and organization of original accounting pronouncements and legal cases applying them. The book is also highly-traditional: primary materials are the dominant textual vehicle used in virtually all other law school courses. 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. As a descriptive matter, these standards bind citizens in a legal sense. Departures result in administrative, criminal and civil sanctions. 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.

The 200-page Teacher's Manual discusses Professor Cunningham's conception of the book and provides elaborate pedagogical reflections upon it. Professor Cunningham explains choices he made in preparing the book and describes alternative approaches to the materials useful for teaching it in 1, 2, 3 or 4-semester credit courses. The Teacher's Manual also summarizes key contributions of each excerpt and elucidates links across the book's cases and materials.

Professor Cunningham’s book *Introductory Accounting, Finance and Auditing for Lawyers* (West, 4th ed. 2004), boasts adoptions at some 60 law schools. Professor Cunningham also has written numerous scholarly articles examining aspects of the intersection of law and accounting. These inquiries have assumed increasing significance to lawyers in the wake of the accounting debacles of the early 2000s and the legal and standard-setting changes they inaugurated.

Suitable for courses on accounting taught in law schools, the book likely will be useful also as supplemental reading for courses in Corporations, Corporate Finance, Securities Regulation, Deals, and others.

For more information on the book, e-mail the publisher at west_lawschool@thomson.com.