



Professional Liability and Accountability Issues at Lehman Brothers

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Introduction

Financial accountability is a control aspect in a transactional process. This case study explores Lehman Brothers, focusing on the faults that precipitated the 2008 global financial crisis. The primary focus is the infractions of Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), and the Sarbanes-Oxley Act. Professional responsibility includes responding to customers, colleagues, and other professionals involved.

The Lehman Brothers

The collapse of Lehman Brothers signaled the onset of the 2008 financial meltdown. The company history reveals that in 1844, German brothers Henry, Emanuel, and Mayer Lehman opened a general business in Montgomery, Alabama, which would become the genesis of Lehman Brothers (Mieszala 2019). After Henry's passing, the remaining Lehman brothers extended their firm to include commodity trading and financial services. The company flourished as the U.S. economy developed into a worldwide superpower during the subsequent years. When it was split out by American Express (AXP) in 1994, the corporation had weathered the transportation bankruptcies of the 18th century, the Great Depression, two world conflicts, and a capital deficit (Stephens 2018). Lehman Brothers filed bankruptcy on September 15, 2008, owing to excessive mismanagement, causing a significant market upheaval.

Social Agency Structure And Accountability A Case Study Of The Arthur Lehman Counseling Service

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