



Movie Money: Understanding Hollywood's (Creative) Accounting Practices, 2nd ed.

Bill Daniels, David Leedy, Steven D. Sills

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The distribution of a motion picture's "profits" is, for most filmmakers, a murky, labyrinthine domain ruled by studio/distributor accountants and lawyers. "Movie Money" unravels, demystifies, and clearly explains the film industry's unique, arcane creative accounting practices. It examines a film's various revenue-consuming components and presents numerous film-industry definitions of gross and net profits and the many ways in which these figures are calculated. It also provides in-depth discussions of various aspects of profit participation terminology, accounting practices, and deal practices along with chapters on audits, claims, and negotiating tips and tricks. This Second Edition greatly expands the first edition's coverage of basic cable providers and new rulings regarding motion picture industry financial reporting practices and new material on vertical integration (i.e., studio self-dealing).

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