

عنوان مقاله:

An overview of the theoretical foundations Creative accounting

محل انتشار:

کنفرانس بین المللی اقتصاد، حسابداری، مدیریت و علوم اجتماعی (سال: 1393)

تعداد صفحات اصل مقاله: 8

نویسندگان:

Mohammad Reza Asgari - Assistant Professor, Islamic Azad University, Yadegar-e-Imam Khomeini (RAH) SHAHRE-REY Branch, Tehran, Iran

Reza Ataei zadeh - Young Researchers and Elite Club, Ardabil Branch, Islamic Azad University, Ardabil, Iran

Behnam Amin Pour Mamaghani - M.A student accounting, Islamic Azad University, South Tehran Branch, Tehran, Iran

Seyyed Mohammad Ali Mirmasoumi - M.A student accounting, Islamic Azad University, South Tehran Branch, Tehran, Iran

خلاصه مقاله:

Creative accounting, an ongoing scheme of action is undesirable, but nevertheless the incidence of creative accounting is a common phenomenon in great danger of undermining the credibility of the accounting profession to society. Creative accounting is the transformation of financial accounting figures from what they actually are to what preparers' desire, by taking advantage of existing rules and/or ignoring some or all of them. So our goal is an overview of the theoretical foundations of creative accounting

کلمات کلیدی:

Creative, Creative accounting, Financial scandal

لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/367326>

