

Creative Accounting as a Financial Numbers Game

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Abstract : Through this study we will try to shed light on the theoretical framework proposed for understanding creative accounting as a financial numbers game and one of the most important techniques of accounts manipulation, its main actors and its practices. We will discover the role of the modified Jones model (1995) in detecting creative accounting practices using discretionary accruals. Finally we will try to confirm the importance and the need to address this type of practices using corporate governance as a main control system and an important defense line to reduce these dangerous accounts manipulation.

Keywords : financial numbers game, creative accounting, modified Jones model, accounts manipulation

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