

CORPORATE GOVERNANCE AND CREATIVE ACCOUNTING: TWO CONCEPTS STRONGLY CONNECTED? SOME INTERSTING INSIGHTS HIGHLIGHTED BY CONSTRUCTING THE INTERNAL HISTORY OF A LITERATURE

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Abstract:

Corporate governance is concerned with the relationships between a business's management and its board of directors, shareholders and lenders and its other stakeholders such as employees, customers, suppliers, and the community in which activates. The connection between this topic and creative accounting was debated in the literature since the latter occurrence is related to the weakness of the first. Our study offers interesting insights into this strong connection by examining the relevant ideas developed previously in the literature with the scope of understanding, reinterpreting and rediscovering from interesting points of view this association in our search for responsibility in the economic environment. By conducting this study we wanted to reinforce the role of literature analyst as an interpreter who contributes meaning to the present state of the art.

Keywords: *corporate governance, creative accounting, Papineau`s hierarchy*

JEL codes: *M41*