

CREATIVE ACCOUNTING - ART?

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Abstract:

Although, apparently, accounting seems to be a mechanical process which does not creativity and imagination, it was resituated in the management (administration) science domain, and the financial-accountant information is the most important component of every company. In the present study I accentuated the role of accountability in our days, I developed the “creative accounting” concept, which means, in Trotman opinion a way to “allowing the display of a new favorable image of the results and the statement of account”, or, in the Jean-Jerome Bertolus, Maryvonne Lignon or Isabelle Gounin opinions, is ‘the art of juggling with a statement of account’, ‘of calculating the benefits’ of ‘of saving money’. I debated the « managerial creative accounting», which in my opinion means “ the art of composing the money, planting them and making to grow in the way you want”.

Keywords: *accounting, creative accounting, managerial creative accounting.*

JEL codes:: *M41, A19*