

A BIBLIOMETRIC ANALYSIS OF CREATIVE ACCOUNTING RESEARCH

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Abstract:

Creative accounting is a term used to reflect the techniques and practices used to manipulate financial accounting in order to meet the stakeholders' requirements. Its use is controversial as it is considered to incorporate only those practices and techniques within legal boundaries; however, manipulation could easily lead to fraud. This paper conducts a bibliometric overview of the creative accounting research on the Web of Science (WOS) platform and it identifies the most frequently used terms with regard to creative accounting, by means of the VOSviewer software tool. The results of such analysis, together with deductive content analysis revealed that in what concerns the research on creative accounting conducted so far, emphasis is placed on the creative accounting practices and processes. The terminology used in this research field revolves around words and phrases such as creativity, process, company, practice, creative accounting practice, management and also around terms as fraud, fiscal rule, advantage. Therefore, it can be stated that creative accounting research focuses on the practices used, it studies the involvement of the management of the company in such creative practices and is heavily analyzed in close connection with accounting and fiscal fraud.

Keywords: *Bibliometric analysis, Bibliometric mapping, Creative accounting, VOSviewer.*

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