



THE RELATIONSHIP BETWEEN CREATIVE ACCOUNTING DETERMINANTS AND FINANCIAL REPORTING QUALITY OF LISTED COMPANIES IN IRAQ

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Article history:	Abstract:
<p>Received: 11th March 2022 Accepted: 11th April 2022 Published: 30th May 2022</p>	<p>This research aimed to investigate the presumed causative relations financial reporting quality and inventive accounting factors dimensions applied to 384 employees worked in Listed companies in Iraq. The results demonstrate that all of the creative accounting determinants have a positive significant effect on financial reporting quality dimensions which include relevance or suitability, faithful representation or reliability, understandability and comparability of financial reports, except for ownership structure as it has a negative significant effect on all financial reporting quality dimensions. Finally, it should be emphasized the need to adopt these determinants as the first line of defense to eliminate creative accounting practices and boost the quality of financial reports.</p>

Keywords: creative accounting determinants; ethical issues, ownership structure, internal control, disclosure quality , financial reporting quality.

INTRODUCTION:

Essentially, Financial reporting must be comprehensible, comparable, pertinent, and factual, as it provides credible, precise, and adequate financial information required by stakeholders, or other users for making economic decisions. However, the present accounting policy provides several aspects with regard to accounting techniques often based on thematic judgement to define measurement policies and recognition criteria. That techniques provide the ability to accounting managers to deliberate information manipulation or concealment, as it helps them overate the financial conditions of the company, which result in inferior financial reporting (Herez, 2022; Abed et al., 2022).

As a result, this study aims to present both empirical and theoretical perspectives in this field. It also offers a recent perspective on the factors that influence creative accounting, which will add to existing research or related literature. Since these factors have not received much attention in Iraq, this study aims to add to the body of knowledge on creative accounting. In a different light, this study seeks to examine the connections between factors that influence creative accounting, such as ethical concerns, ownership structure, internal controls, disclosure quality, and financial reporting quality dimensions like relevance or suitability, faithful representation or reliability.

understandability and comparability of financial reporting quality of listed companies in Iraq in the following sections.

THE RESEARCH PROBLEM:

The difficult economic conditions witnessed by most countries of the world encouraged companies to adopt creative methods represented in beautifying financial data to show it in a way other than their true images, as the executive managers often puts vision oriented by their motives to maximize the current or future rewards and what the big owners expect in terms of cash or profit distributions. Due to the fact that these practices have an impact on qualitative attributes like appropriateness, reliability, and comparability, which have an impact on the quality of financial reporting, the primary research questions in this area are as follows:

How Creative Accounting Determinants could improve Financial Reporting Quality?

This main question involves the following;

- 1- Do creative accounting factors and financial reporting quality have any appreciable relationships?
- 2- Is Creative Accounting Determinants affect Financial Reporting Quality?

2/1- Is Creative Accounting Determinants affect Relevance or Suitability of Financial Reporting?

Does the use of creative accounting criteria impact the accuracy or dependability of financial reporting?



2/3-Do Creative Accounting Determinants Affect Financial Reporting's Readability?

2/4- Do creative accounting factors impair financial reporting's capacity to be compared?

RESEARCH OBJECTIVES:

- 1: Establish the direction and strength of the relationship between the financial reporting quality dimensions and the creative accounting determinants.
2. Outline the impact of creative accounting factors on the caliber of financial reporting.
- 2/1- Investigate the effect of Creative Accounting Determinants on Relevance or Suitability.
- 2/2- Investigate the effect of Creative Accounting Determinants on Faithful Representation or Reliability.
- 2/3- Investigate the effect of Creative Accounting Determinants on Understandability.
- 2/4- Investigate the effect of Creative Accounting Determinants on Comparability.

RESEARCH HYPOTHESES:

- 1- There is a significant relationship between Creative Accounting Determinants and Financial Reporting Quality.
 - 2- There is an effect of Creative Accounting Determinants on Financial Reporting Quality.
 - 2/1- There is an effect of Creative Accounting Determinants on Relevance or Suitability.
 - 2/2- There is an effect of Creative Accounting Determinants on Faithful Representation or Reliability.
 - 2/3- There is an effect of Creative Accounting Determinants on Understandability.
 - 2/4- There is an effect of Creative Accounting Determinants on Comparability.
- Figure 1 depicts the independent and dependent variables for the current study, which include innovative accounting drivers and financial reporting quality, respectively.

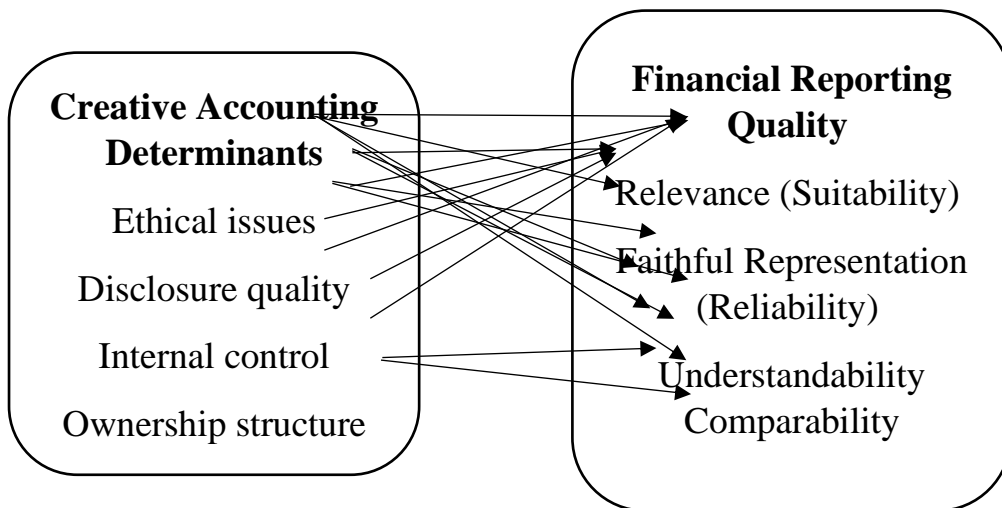


Figure 1: The model

RESEARCH IMPORTANCE:

The theoretical importance:

Because creative accounting methods result in bad accounting and financial reporting and have a direct negative impact on any firm that adopts them, they are one of the most significant issues in the world of accounting and finance. As a result; By highlighting the role that these determinates play in limiting creative accounting practices impact on financial reporting quality and offering theoretical justification for the nature of the relationship between these variables, this research may add to the body of knowledge regarding theoretical aspects related to the independent variable, creative accounting determinates.

The practical importance:

The recommendations based on the result of this research will provide scientific proof and confirmation about the possibility of eliminating Creative accounting practices.

- This research seeks to identify the problems arising from the creative accounting practices in the financial statements of the Iraqi listed companies in Iraq Stock Exchange, and this increases the importance of creative accounting determinants in ensuring that the result of the accounting system represent the actual reality in form and substance, as it requires ensuring that these companies



prepare financial reports of general purpose with full credibility, reliability and away from bias to be useful to many users while making their economic decisions even they are private or public users.

The Theoretical framework: Creative accounting (CA):

The idea of creative accounting techniques first appeared in Lan Griffiths' book "Creative Accounting," which was released in the United Kingdom in (1986). Due to their reflection on financial report procedures and quality, these practices have since drawn the interest of academic academics and practitioners for decades, particularly in the financial sector (Herez, 2022). However, accounting managers may take advantage of the ambiguity or ambiguity in the law to beautify the company's financial status in accordance with the preferences of the owners or CEO. These activities are not criminal because they rarely violate the law. These methods enable them to overstate the company's financial situation, which further results in significant losses for the shareholders and creditors of these businesses.

Creative Accounting Determinants:

Recent studies highlighted the most important determinants of Creative Accounting as follows (Saleem, 2019; Vălcu et al., 2019; Abed et al., 2022; Jouali):

Ethical Issues (EI):

Creative accounting techniques originate from conflicts of interests and benefits between various stakeholder groups, a lack of information symmetry caused by evasive conduct, information concealment, reverse selection, and morally dubious characteristics. As a result, the use of creative accounting raises numerous ethical considerations that have a considerable impact on financial reporting. Any conduct deemed right in this context if it is consistent with moral laws, obligations, or duties is referred to as an ethical issue (Hentati-Klila et al., 2017; Abed et al., 2022d).

The Disclosure quality (DQ):

Because of the pressure the institutional system puts on businesses, information is frequently disclosed. The appropriateness of the information for many internal and external users is addressed by the disclosure's quality, which is correlated with the information's value to concerned users who utilize it to make informed decisions (De Luca et al., 2020; Abed et al., 2022d).

Internal control (IC):

An internal control practices represented an effective regulatory system (Brauweiler et al., 2019). Creating an efficacious and high-quality internal control mechanism may lead to Lower errors and

accurate financial disclosure which could eliminate Creative accounting practices, as higher unexpected accruals associate with weakened internal control in many cases (Barandak & Mohammadi, 2020; Abed et al., 2022d).

Ownership structure (OS):

Mutual companies and Stock-based companies with dispersed ownership are mainly different. Predominant stakeholders in family companies have a higher probability to administer the work by themselves, so they manipulate the information to practice greater control and gain personal benefit at the expense of the minority holders (Yasser et al., 2017; Jouali et al., 2022).

Financial reports (FR):

Any organization's financial or accounting department is often in charge of measuring, summarizing, categorizing, and presenting the financial data that demonstrates its financial situation over a given time period in a report known as the financial report. Due to the detailed presentation of the company's financial and economic condition, its profit, and all changes in the financial situation that fall under the management's purview, this financial report offers information that enables comparison with the prior fiscal year. It is important to keep in mind that financial reports are prepared no later than four months after the accounting fiscal year has ended (Herez, 2022).

Financial reporting quality (FRQ):

FRQ represented the degree of authenticity of the information presented in the financial reports about the company financial performance, economic position, cash flows, as financial reports are considered high-quality when they report proper, accurate and subtle information (Muraina & Dandago, 2020; Abed et al., 2022d).

Financial reporting quality dimensions:

Relevance or suitability of financial reports:

Relevance indicates that the information represented in the financial reports should be suitable for internal and external users, as it can influence the economic decisions of multiple users who rely on it (Gardi et al., 2021; Abed et al., 2022d).

Faithful Representation or Reliability:

Faithful representation means that the annual financial reports should be neutral, comprehensive, and free from errors, so that the information contained within is represented faithfully (Abed et al., 2022d).

Understandability of financial reports:

Although users of this information are presumed to have sufficient knowledge regarding financial and economic activities and other aspects related to accounting practices because technical or non-technical terms may be used to convey financial



information, understandability refers to the information presented in the financial reports being unpretentious to make it easy for users to understand this information (Gardi et al., 2021; Abed et al., 2022d).

Comparability of financial reports:

Standardization, uniformity and consistency are used to explain comparability. It requires that all periods use similar accounting techniques; the same accounting facts and figures, or explicitly report the variations (Abed et al., 2022d).

Previous studies:

Any organization's financial or accounting department is often in charge of measuring, summarizing, categorizing, and presenting the financial data that demonstrates its financial situation over a given time period in a report known as the financial report. Due to the detailed presentation of the company's financial and economic condition, its profit, and all changes in the financial situation that fall under the management's purview, this financial report offers information that enables comparison with the prior fiscal year. It is important to keep in mind that financial reports are prepared no later than four months after the accounting fiscal year has ended (Herez, 2022).

The study of Abed et al. (2022b) was conducted to investigate the effect of creative accounting determinants on banks financial reporting quality with respect to the role of transparency and disclosure as a moderating variable, applied to 364 employees worked in Iraqi commercial banks. The analyzed data confirmed the impact of creative accounting determinants on the aspects of transparency and disclosure. Furthermore, the findings show that the resilience of creative accounting determinants with transparency and disclosure have appositive impact on banks financial reporting quality. Lastly, the results presented concurrent evidence concerning the supporting role of transparency and disclosure on the relationship between creative accounting determinants and financial reporting quality in banks.

The study of Abed et al. (2022c) tried to estimate the creative accounting practices in Iraq and its impact in the context of the banking sector considering its relationship with financial reporting quality, and the moderating role of the audit committee between both of them, applied to Commercial banks in Iraq employed 364 people. The results demonstrated that the audit committee controls the impact of creative accounting on the accuracy of commercial banking

financial reporting. This study provides insight into creative accounting practices, the determinants of creative accounting, and their influences on deceptive financial reporting during the period from (2015) to (2022d), as Abed et al study 's sought to review the effects of creative accounting determinants on banks' financial reporting quality. They described and critically analyzed prior relevant studies to identify and evaluate the relationship between both of those variables (2020). As a result, there is no data regarding the causal link between factors influencing creative accounting and the caliber of financial reporting, as earlier research in this area was limited to Abed et al.

THE RESEARCH METHOD:

The sample and data collection:

To accomplish the research aims, a survey questionnaire served as the primary data gathering tool in a deductive research technique. In order to gather a representative sample, the poll specifically targeted 58 listed companies on the Iraqi stock exchange. Archival information on these businesses was gathered from databases. As a result, responses from 384 employees of Iraqi enterprises were gathered using purposive sampling and the response rate was very high. Statistical analysis was performed on the data acquired using SPSS v.23.

The questionnaire:

A comprehensive instrument containing four dimensions of creative accounting determinants as it is a multi-dimensional construct which includes; ethical issues, ownership structure, internal control, and disclosure quality. It also addressed the financial reporting quality as a multi-dimensional construct which includes; relevance or suitability, faithful representation or reliability, understandability and comparability of financial reports. All of the items used in the questionnaire were adopted from (Abed et al., 2022) study. Finally; in order to derive the attitude of the employees towards the research variables, a semantic differential instrument was used on a five-point rating scale.

RESULTS:

Reliability Analysis Results:

Reliability of the questionnaire was evaluated through reliability analysis in SPSS called "Cronbach's Alpha Coefficients" which measure the internal consistency of the variable's dimensions. "The value of the alpha coefficient ranges from 0-1".

Table 1
Reliability Coefficients

Variable	Dimensions	Cronbach's Alpha
	Ethical issues	0.723



Accounting Determinants	Disclosure quality	0.725
	Internal control	0.702
	Ownership structure	0.719
Financial Reporting Quality	Relevance or Suitability	0.854
	Faithful Representation or Reliability	0.853
	Understandability	0.870
	Comparability	0.904

Source: Prepared by the Researcher based on the Statistical Analysis Results.

Table 1 shows that comparability has the highest reliability ($\alpha=0.904$) followed by understandability ($\alpha=0.870$), then relevance or suitability ($\alpha=0.854$) and faithful representation or reliability ($\alpha=0.853$) which represented high reliability, high internal consistency for all financial reporting quality dimensions, while the reliability of creative accounting determinants ranged from ($\alpha=0.702$) as a minimum value represented the reliability coefficients of internal control and ($\alpha=0.725$) which represented the reliability coefficients of disclosure quality as a maximum value. This illustrates

that the data collected by the questionnaire are Valid for the following stages of analysis as the reliability values exceeded the prescribed threshold of 0.7.

Testing the Hypotheses:

Correlation coefficient:

The correlation coefficients (Pearson correlation coefficient (Pearson's r)) are used in the following section as a first step in employing regression analysis and in order to test the relevant hypothesis.

H1: Financial Reporting Quality and Creative Accounting Determinants have a significant link.

Table 2
Correlations

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(1) Ethical issues	1							
(2) Disclosure quality	0.722* *	1						
(3) Internal control	0.625 **	0.686 **	1					
(4) Ownership structure	0.376* *	0.458 **	0.419 **	1				
(5) Relevance or Suitability	0.647* *	0.729 **	0.621 **	0.148 **	1			
(6) Faithful Representation or Reliability	0.574* *	0.642 **	0.510 **	0.181 **	0.841 **	1		
(7) Understandability	0.595* *	0.663 **	0.528 **	0.159 **	0.848 **	0.898 **	1	
(8) Comparability	0.615* *	0.688* *	0.553 **	0.177 **	0.893 **	0.936 **	0.941* *	1

****.** Correlation is significant at the 0.01 level (2-tailed).

The correlation coefficients as reported in table 2 indicate that there is a significant relationship between creative accounting determinants and financial reporting quality at a significance level of 1%. Correlation coefficients value ranged from (0.148) as a minimum value represented the significant positive relationship between ownership structure and relevance or suitability of financial reporting and (0.729) as a maximum value which reflects the significant positive relationship between disclosure

quality and relevance or suitability of financial reporting.

H2: There is an effect of Creative Accounting Determinants on Financial Reporting Quality, this hypothesis was analyzed in first order analysis by its dimensions as follow;

H2/1- There is an effect of Creative Accounting Determinants on Relevance or Suitability of financial reports.



In order to identify the effect of creative accounting determinants on relevance or suitability, multiple linear

regressions analysis was used, and the results were presented in the table (3):

Table 3:
Multiple linear regression results illustrating Creative Accounting Determinants effect on Relevance or Suitability of financial reports

Model (1)		Beta	T	(Sig.)
Independent Variables	Dependent Variable			
Ethical issues	Relevance or Suitability of financial reports	0.216	4.751	0.000
Disclosure quality		0.541	10.884	0.000
Internal control		0.232	5.311	0.000
Ownership structure		0.279-	8.054-	0.000
R= (0.798) R²= (0.637) Adjusted R²= (0.633) F (Sig.) = 173.069 (0.000)				

Table 3 illustrates the results below;

- 1- F (sig.) value was less than 0.01. which mean that the model fit is good and it is statistically significant.
- 2- All beta coefficients are positive and significant, except for ownership structure, which mean that all creative accounting determinants; the disclosure quality (0.541), internal control (0.232) and ethical issues (0.216) respectively have a positive and significant effect on relevance or suitability of financial reports, except ownership structure that has a negative significant effect on relevance or suitability of financial reports ($\beta = -0.279$). Therefore H2/1 was accepted.

- 3- "R" is the correlation coefficient = (0.798). which reflects the significant relationship between creative accounting determinants & relevance or suitability of financial reports.
- 4- "R²" value is the determination coefficient value = (0.637), which mean that 63.7% of changes in the relevance or suitability of financial reports of Iraq companies could be accounted for Creative Accounting Determinants at 95% confidence interval.

H2/2- There is an effect of Creative Accounting Determinants on Faithful Representation or Reliability of financial reports.

In order to identify the effect of creative accounting determinants on faithful representation or reliability, multiple linear regressions analysis was used, and the results were presented in the table (4):

Table 4: Multiple linear regression results illustrating creative accounting determinants effect on faithful representation or reliability of financial reports

Model (1)		Beta	T	(Sig.)
Independent Variables	Dependent Variable			
Ethical issues	Faithful Representation or Reliability of financial reports	0.217	3.933	0.000
Disclosure quality		0.485	8.020	0.000
Internal control		0.113	2.133	0.034
Ownership structure		0.170-	4.047-	0.000
R= (0.680) R²= (0.463) Adjusted R²= (0.457) F (Sig.) = 85.075 (0.000)				

Table 4 illustrates the results below;

- 1- F (sig.) value was less than 0.01, which mean that the model fit is good and it is statistically significant.
- 2- All beta coefficients are positive and significant, except for ownership structure, which mean that all creative accounting

determinants; disclosure quality (0.485), ethical issues (0.217) and internal control (0.113) respectively have a positive and significant effect on faithful representation or reliability of financial reports, except ownership structure that has a negative significant effect on faithful representation or



reliability of financial reports ($\beta = -0.170$). Therefore H2/2 was accepted.

- 3- "R" is the correlation coefficient = (0.680), which reflects the relationship between creative accounting determinants & faithful representation or reliability of financial reports.
- 4- "R²" is the determination coefficient value = (0.463), which mean that 46.3% of changes in the faithful representation or reliability of financial reports of Iraq companies could be

accounted for Creative Accounting Determinants at 95% confidence interval.

H2/3- There is an effect of Creative Accounting Determinants on Understandability of financial reports.

In order to identify the effect of creative accounting determinants on Understandability, multiple linear regressions analysis was used, and the results were presented in the table (5):

Table 5:
Multiple linear regression results illustrating creative accounting determinants effect on Understandability of financial reports

Model (1)		Beta	T	(Sig.)
Independent Variables	Dependent Variable			
Ethical issues	Understandability of financial reports	0.230	4.350	0.000
Disclosure quality		0.510	8.791	0.000
Internal control		0.124	2.437	0.015
Ownership structure		0.213-	5.284-	0.000
R= (0.712) R²= (0.507) Adjusted R²= (0.502) F (Sig.) =101.390 (0.000)				

Table 5 illustrates the results below;

- 1- F (sig.) value is less than 0.01, which mean that the model fit is good and it is statistically significant.
- 2- All beta coefficients are positive and significant, except for ownership structure, which mean that all creative accounting determinants; disclosure quality (0.510), ethical issues (0.230) and internal control (0.124) respectively have a positive and significant effect on Understandability of financial reports, except ownership structure that has a negative significant effect on Understandability of financial reports ($\beta = -0.213$). Therefore H2/3 was accepted.

- 3- "R" is the correlation coefficient value = (0.712), which reflects the significant relationship between creative accounting determinants & Understandability of financial reports.

- 4- "R²" is the determination value = (0.507), which mean that 50.7% of changes in the Understandability of financial reports of Iraq companies could be accounted for Creative Accounting Determinants at 95% confidence interval.

H2/4- There is an effect of Creative Accounting Determinants on comparability of financial reports.

In order to identify the effect of creative accounting determinants on comparability, multiple linear regressions analysis was used, and the results were presented in the table (6):

Table 6:
Multiple linear regression results illustrating creative accounting determinants effect on comparability of financial reports

Model (1)		Beta	T	(Sig.)
Independent Variables	Dependent Variable			
Ethical issues	Comparability of financial reports	0.229	4.484	0.000
Disclosure quality		0.522	9.315	0.000



Internal control		0.138	2.804	0.005
Ownership structure		0.205-	5.273-	0.000
R= (0.734) R²= (0.539) Adjusted R²= (0.535) F (Sig.) =115.639 (0.000)				

Table 6 illustrates the results below;

- 1- F (sig.) value is less than 0.01, which mean that the model fit is good and it is statistically significant.
- 2- All beta coefficients are positive and significant, except for ownership structure, which mean that all creative accounting determinants; the disclosure quality (0.522), ethical issues (0.229) and internal control (0.138) respectively have a positive and significant effect on comparability of financial reports, except ownership structure that has a negative significant effect on comparability of financial reports ($\beta = -0.205$). Therefore H2/4 was accepted.
- 3- "R" is the correlation coefficient value = (0.734), which reflects the significant relationship between creative accounting determinants & comparability of financial reports.
- 4- "R²" is the determination coefficient value = (0.539), which mean that 53.9% of changes in the comparability of financial reports of Iraq companies could be accounted for Creative Accounting Determinants at 95% confidence interval.

THE CONCLUSION:

Most of the companies used creative accounting practices to tamper financial information represented their financial position from its proper and precise form by exploiting standing rules or disregard one or more rules in many cases to overestimate it according to the desire of their managers. This phenomenon resulted in multiple negative effects on companies.

Accordingly, this research contributes to the related literature by systematically addressing the effects of creative accounting determinants on the dimensions of financial reporting quality, especially in the context of financial sector.

The results demonstrate that all of the creative accounting determinants have a positive significant effect on financial reporting quality dimensions which include relevance or suitability, faithful representation or reliability, understandability and comparability of financial reports, except for ownership structure as it has a negative significant effect on all financial reporting quality dimensions.

From the result it is clear that the ownership structure has a negative impact on financial reporting

quality dimensions, and this result match with the result of Arthur et al. (2019) study. In contrast, the study of Yasser et al. (2017) demonstrated that ownership concentration is significantly and directly correlated with financial reporting quality. However, the disclosure of audit reports offers an inclusive and precise overview of the company's position, for use by interested users, so it affects financial reporting quality dimensions positively.

Finally, the examination of research variables in different contexts, especially in a private sector can present a more comprehensive perception of the model method and how it might appropriate in various financial sectors. Furthermore, additional research can participate to the generalization of the framework of this research.

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