



RESEARCH ARTICLE

CREATIVE ACCOUNTING: A THEORETICAL STUDY

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ARTICLE INFO

Article History:

Received 07th July, 2017

Received in revised form

06th August, 2017

Accepted 04th September, 2017

Published online 17th October, 2017

Key words:

Creative Accounting,
Review, Bibliometrics.

ABSTRACT

Creative accounting is the use of the flexibility of accounting standards, where and used the unfilled gaps within them without at the same time violate any rule. The objective of this study was to verify the evolution of scientific production on the theme of creative accounting. For both, it was a analysis bibliometric on the database Scopus, Boolean search terms and establishing "creative accounting", it was noted that since 1986 until then were 84 articles written related in one way or another to the song. During the study it was found that the amount of authors who report on the topic and how many articles each lectured, as well as highlight keywords, areas of knowledge that most published on the topic, related universities to published articles. Include different concepts for the theme, since natural easing of standards until the concept of handling/fraud. For further work it is suggested to carry out field research, both qualitative as quantitative, in order to identify the perception of accounting professionals, business people and Government and the use of creative accounting.

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Citation: Gabriela Lisboa Tamagno, Marta Elisete Ventura da Motta, Alice Munz Fernandes, Beatriz Lucia Salvador Bizotto and Ademar Galelli, 2017. "Creative accounting: A theoretical study", *International Journal of Current Research*, 9, (10), 59041-59046.

INTRODUCTION

Over the years the market has been enhanced and continually come demanding ever more skill and agility of who it works. Thus, due to globalization and the gradual process of known standards in the accounting world as international accounting standards (IFRS) published by the International Accounting Standards Board (IASB), where it is required a greater degree of knowledge and greater flexibility on the part of managers of organizations in terms of recognition and measurement and which are not always "supported" by all the rules. From this arose a fertile field for creative accounting mechanism (Niyama; Rao; Rao, 2015). As Santos and Grateron (2003) generated changes due to globalization, along with the technological development has taken place quickly making organizations stay vulnerable and that the competitiveness between them is evident. As Bispo and Cazarini (1998), today's generation has tools to support managerial decisions in order to provide technical support in decision-making. Therefore, they can become competitive in their business. Competitiveness makes individuals end up spend disregard its principles and your professional ethics for many times, in order to achieve goals and profit for organizations. According to Santos and Grateron (2003), the constant development in the

business world has called attention to the need to organize and standardize accounting practices around the world. The financial statements using information with the intention of providing a panoramic view of the situation of an organization in a given space of time and these are used on a daily basis for issues involving organizational decision making. In this sense, Iudicibus et al. (2009) stress that the purpose of accounting is to enable the user to assess the economic and financial situation of the Organization, enabling the realization of inferences about trends. The authors highlight that the accounts also appears as a tool that helps in the decision-making process, regardless of the type of user. Consonant, Faria (2007) points out that the creative accounting can be considered as a management tool that no favors the image of accounting professionals, as they hold all relevant information of the companies for which they work. The practice of creative accounting as Kraemer (2004) is of Anglo-Saxon origin and studies on the topic began in the United Kingdom in the 80 later going on to be investigated for other countries from the early 90. However, according to Cosenza (2002) despite the existence of numerous concepts about creative accounting, have been unanimity in such related term "makeup" or manipulation of the company's financial economic demonstration. At the same time, Marcelo and Lamb (2003) points out that this practice is located on the boundary between what is legally allowed, i.e. what the standards and laws set out, and what is regarded as fraud or manipulation.

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Soon, the creative accounting is important, as confirms Kraemer (2008) is not properly defined the theme about what is considered fraudulent and what's legal or not. Thus, there is a unique concept and consolidated on creative accounting. As Naser and Pendeblury (1992) suggests that the creative accounting occurs as a response to pressure from major investors. There are differences of opinion around the legitimacy of the use of creative accounting or even explanation for not using it in the results management. In this sense, as it is an emerging field of study and no consolidated settings, the need for research about scientific publications on creative accounting. The bibliometrics analysis appears as a basic tool for carrying out survey of the quantitative aspects of the production, dissemination and use of information registered (Macias-Chapula, 1998). Creative accounting consists of an emerging theme, the following are the authors who are developing and studying the best way to define the concept of creative accounting. Martinez (2001), Marcelo and Cordeiro (2003) and Grateron (2003), Kraemer (2004) and Matsumoto and Parreira (2007) the creative accounting consists of a practice in which the accountants change the economic and financial situation of an organization with the intention of showing a unlike the real scenery found in the organization.

As Cosenza (2003), can become difficult to define the phenomenon that became the creative accounting on the basis of the complexity of your theme and your dark aspect. In this sense, Niyama, Rao and Rao (2015) stress that the importance of this theme is justified by the competitiveness in a globalized scenario, where there is a need for transparent accounting information quality and for the correct functioning of the financial market and capital markets. Before the above defined the question question: what is the evolution of the scientific production on creative accounting.

Theoretical framework

Concept of creative accounting

The term creative accounting is an emerging theme in accounting and has been used in several studies for understanding and delineation of what really is the creative accounting. Second, Cosenza (2003) points out that the creative accounting, is associated with the strategy of transmitting a more optimistic vision of the company for the different users of accounting information. The phenomenon of creative accounting has been entered in the accounts in the last two decades, being one of those responsible for financial scandals in the world (Mine; Ugur, 2007). The origin of your practice denotes the Anglo-Saxons and his studies began in the United Kingdom in the 80 spreading for other countries in the 90 (Kraemer, 2004). According to consistent with the term "creative accounting" is preferred or commonly used in Europe, while "output management" is used more frequently in the United States. In addition, other terms commonly used are: "aggressive accounting" (Niyama; Rodrigues, Rodrigues, 2015, p. 4). Naser (1993) However, sets creative accounting as the manipulation of the accounts of the organization using loopholes in accounting rules, in order to transform real desirable statements financial statements. Also considered as the process by which the transactions are structured in order to achieve desired financial results, rather than promote the impartial and consistent mode information. Creative accounting is an accounting phenomenon that aims to provide differentiated information from the different perceptions exist in accounting standards, who uses and exposes their results in

practice. Soon mechanisms are used in legislation, and while the laws are not necessarily clear, so that they are not used all the possibilities of creativity (Souza *et al.*, 2011). Frota and Vieira (2014) claim that the creative accounting came about due to the opening of new markets and globalized competition instigated by capitalist world. With she emerged the opportunity to imprint a scenario that is favorable to be shown to customers, suppliers, investors and even to the Government. Another strong point for your appearance was the opening of capital and largest membership of companies on the stock exchange.

The events with these companies, according to the investment analyst Smith (1992), contends that part of the great and timely organizational growth occurred in the years 80, from more like a puzzle of accounting rules and standards than itself, a real growth of the economy. The creative accounting came up with the purpose of meeting the organs of society, partners and shareholders, employees, financial state, institutions, investors, customers and suppliers and the general public through the financial statements and results. To Diniz (2013) the creative accounting comes from the English "earnings management" that can be used as business administration advantageous, and can be understood also as a results management. As Naser (1993) CITES, the creative accounting stops in reorganizing accounting for results they get closer than the Organization really wants, not totally neutral. Already second, Marcelo and Lamb (2003), even if the company has a single reality in their financial statements and these should be shown so clear. Professional accountant must have a deep knowledge of accounting regulations and laws in addition to know in which situations should be positioned in a way reflective on their ethical and moral values. The professional should be aware about how evil can be the use of such practice (Souza; Bernardes, Nascimento, 2013). The theme comes arousing attention on accounting practice as much nationally as internationally for accountants and also for managers of the companies have presented a very fine line between what is considered manipulation and what is considered fraud, as Marcelo and Cordeiro (2003) clarifies that the creative accounting is tenuously between what is permitted by law, by his own actions that accounting standards set and what is actually considered fraud to deceive or harm third parties. According to Guevara and Cosenza (2004) States that the creative accounting suggests a process in which the counters use your technical knowledge on accounting standards in order to manipulate values in the financial statements of the organizations. This procedure is based on flexibility and omissions in the legislation.

Trying to understand a little more about the topic, Ferreti (2003) conducted a study and showed that in countries that have legal system the model code law show with less likely the use of creative accounting, instead of countries that use the common law system where is easy this practice. For Santos and Grateron (2003, p 8) it is important to consider that the term earnings management should be divided in two words that compose it. On the other hand the word management, which means management or handling, and, on the other, the word earnings, whose meaning is fundamentally the result. Appears that creative accounting is understood in various ways is by optical. However, there is divergence between the authors on your definition. Still, to Cosenza (2002) the creative accounting is a phenomenon that has become widespread, being in all kinds of organizations and countries, becoming

increasingly common. Second rooms (2003) the creative accounting is maintained and indexed about three basic axes, namely: (i) in accordance with the accounting rules, many transactions may have different interpretations; (ii) there are several operations that are not fully regulated by the accounting regulations, and; (iii) there are transactions that in order to implement can apply assumptions optimistic about future events.

Importance of creative accounting

Are the reasons for the use of creative accounting and these come slowly changing to your perception, turning it into a supposedly dubious act as something that can help organizations. Its borders are not clearly defined, involving issues such as ethics, fraud and social responsibility (Kraemer, 2008). With regard to the goals of creative accounting,

Table 1. Motivations for the emergence of creative accounting in the financial statements

Influence on accounting results	Aggressive	Increase or stabilize the equity value of the company in the capital market	Positive evaluation of managing directors. Defense against hostile takeovers Improves the position of the dealer contracts. Increments the remuneration of the directors. Increased professional prestige.
	Conservative	Decreases or revenue increases expenditure and costs in order to reduce profits to signal a worse situation in the market.	Presents a critical situation of the company to take advantage of tax payment. Avoid high wage demands. Hides the real situation facing the competitors. Allows rescheduling debts in the long run.
	Makeupartist	Stabilizes the revenues or profits to present a lower risk profile to the market.	Positive evaluation of management of leaders. Stabilizes in the remuneration of the managers. Increased professional prestige. Impress investors of capital.
Contractual requirements	Aggressive	Shows good indicators of profitability, liquidity, solvency and debt.	Improves the position in celebration. Increments the Executive compensation Greater stability in the permanence of positions.
	Conservative	Shows bad indicators of profitability, liquidity, solvency and debt	Presents a critical situation of the company to take advantage at the time of renegotiation of contracts, both the company as managers' remuneration. Trust Fund to ensure future remuneration.
	Makeupartist	Reduces the peaks of revenue or profits, in order to enhance the level of trust in the company.	Improvement of position in the conclusion of contracts. Stability in the remuneration of Directors. Trust Fund to ensure future remuneration. Answer charges for stock dividends.
Political and social interests	Aggressive	Shows good indicators of profitability, liquidity, solvency and debt.	Compliance with legal charges. Meeting the social requirements Includes guidelines for responsible management.
	Conservative	Shows bad indicators of profitability, liquidity, solvency and debt.	Avoid wage replacement requirements Minimizes the suspicions that the company monopoly or oligopoly in the market practice. Allows you to request an increase of rates in the sectors that are under State regulation. Reduces the tax-tax debts.
	Makeupartist	Avoid excessive fluctuations that may deteriorate or damage the social image or company policy.	Minimizes the suspicions that the company monopoly or oligopoly in the market practice. Planning of the payment of debts Avoids reducing the rates in regulated sectors.

Fonte: Kraemer (2008)

Table 2. Manifestation of makeup by area

Area	Manifestation of the makeup
By balance area	The makeup is applied to the fixed assets, which is one of the areas that opens more loopholes for the creative accounting that is more often in stock and in debt to receive, and if not done the re-evaluation, the value of the registered in the balance sheet does not correspond with what is really sufficient you at the time.
By operations	Increase or reduction of costs: there is a possibility of different interpretations in the standards with respect to quantification, a certain amount of costs, expenses and revenue and as an example, fits the annual depreciation methods between a maximum and minimum limit, this If the goal is to increase the result, write off-if the minor and if decrease the result, amortize the biggest.
Increase or reduction of income	In some situations there is the possibility of delay or advance the recognition of some income (earnings) in the light of the principle of prudence.
Increase or reduction of Assets	As already mentioned, there is the margin as certain provisions and may increase or decrease through them the net value of the corresponding assets.
Increase or reduction of capital	The changes in the costs and in profits, can affect the results and also the reservations, so changes the ratio between debt and equity with the effects of exploitation and solvency indicators.
Increase or reduction of debts	This is another case where the rules allow you to choose various alternatives, example are the pension funds where there is the possibility of settling the existing debt in a given period of time. So if the company wants to increase your score, it's only late, within the time allowed by law, the total debt.
Reclassification of assets and liabilities	In some cases, a well may be classified in a class or another asset, in the case of fixed assets or as stocks. Such a possibility could affect the relationships between asset classes and change the liquidity indices for example.
Inclusion of information on the management and auditing	In the formation of certain reports may put more or less information, that will result in different interpretations of who will make use of the same, in the case of the audit can use terms that give more emphasis to certain information inducing an opinion manipulated.

Fonte: Duarte e Ribeiro (2007).

Monterrey (1997) points out that's brings enhance expected, stabilizing the image over the years and/or weaken the image shown. The Table 1 shows the motivations for the use of creative accounting. For Kraemer (2008) among the different reasons for the companies listed in stock markets employ creative accounting, has been the following: ongoing maintenance of revenue streams, since companies avoid sudden fluctuations of billing, demonstrate what can be considered as a risk to the market; use to hold in high stock prices through mechanisms that minimize the apparent indebtedness; delay the arrival of information in the financial market in order to benefit from certain investors. The Table 2 presents the ways of makeup demonstration/handling separated by areas in question.

Soon, the creative accounting is used in various fields from accounting with the order of accountants to demonstrate real investors to organizations in which they invest are indeed in good campaign, COSENZA (2003).

Consequences of creative accounting

As Faria (2007), the creative accounting reveals an intimate relationship with reasonable values, or for many said: "fair value" which means fair value. To determine value varied criteria and certain scenarios where it is necessary the use of provisions to your estimate. As a result a same product, good or service can be evaluated in various ways as the interpretation of those who watch and the market which it transacts. Diniz (2013) expose cases of Brazilian organizations that used creative accounting mechanisms, which are: National Bank, Daslu and Panamericano Bank. The way they were reported the information in relation to such corporations, eventually triggering a serious crisis of confidence in the capital market about the truthfulness of corporate profits set out at the end of the years 90, as Kraemer (2004).

METHODOLOGY

- Thus, the research carried out is characterized as applied against your nature, because it aims to provide knowledge to your practical application addressing solutions to certain problems. In this type of research involved truths and local interests (Gerhardt; Silveira, 2009).
- As regards the approach to the problem, it is a quantitative research, since the form of analysis of the study in question on several articles and electronic magazine, i.e. as Bento (2012) quantitative research seeks the facts and study the relationship among them.
- As the purpose can be considered as descriptive, because the research aims to observe and record the phenomena or systems, no digging in the merit of the studies (Barros; Lehfeld, 2007).
- So was performed a bibliometric analysis in the database Scopus, adopting-as search criteria the existence of the following terms and Boolean: "creative accounting" in the title, summary and/or keywords. Highlight the search terms in English due to the fact that this language be regarded as commonly employed in scientific publications, i.e., the most widely used globally.
- The type of document selected article, whose publication period corresponded to "all the years" until

the day 05 October 2016. Of the 84 documents found, 28 articles were excluded for not meeting the goals of the research. Therefore part of the 56 study articles.

ANALYSIS AND DISCUSSION OF RESULTS

The following will be addressed Bibliometric research-related data. Only an institution that has your name more often, related to the study of creative accounting: University CeskuchJihoceska and Budejovicich that three authors linked urging on the use of creative accounting. The main ones are: United Kingdom, United States, Australia, the Czech Republic, France, New Zealand, Romania, Turkey and Canada. The United Kingdom country with the largest number of publications on the topic, which is justified by the fact that the creative accounting be of Anglo-Saxon origin and sourced. The first study found was in 1986 and only in 1988 it has 2 published articles. In 2008 were published eight articles, 2011 (6) articles, 2012 (8) articles, 2013 (7) articles, 2014 (9) articles, 2015 (4) and articles in 2016 (6) articles. On the analysis of the results, you can see that the area of knowledge which deals with the creative accounting is the area of business, administration and accounting, which are justified by the fact that the theme be part of accounting. Reach an amount of (48) articles related to this area. Followed by 8 articles that addressed the area of Economics, Econometrics and finance. There is a close relationship between all the keywords and the creative accounting being or not being cited in more than one article because all end by mail to the same subject. The most cited and the correlation between them and the creative accounting, namely: Creative Accounting; Accounting Standards; Corporate Governance; Management of Earnings; Tax Rules; Financial Statements. Appears that creative accounting is directly linked the financial statements as there is a manipulation of the same so that this phenomenon can occur, triggering gains management for part of those involved, let's be time or monetary values. The creative accounting tends to break any rules, tax benefit part of their organizations with reduced values of taxes, and that's why corporate governance is indeed a real instrument and that it should be done within each organization for more transparency and that all standards are met, be it with blanks to be filled or not.

Final considerations

Before all the facts discussed in the aforementioned work, referenced by various authors taking your character a quantitative research, it can be concluded that the laws and accounting standards do not reach all transactions of organizations, because in them there are "spaces" that are shallow and so bring with them a subjectivity that is seen through the eyes of whoever plays in different ways. The practice of creative accounting endangers the ethics and the profession of the accountant who takes care of an organization and that it makes your results management, which is also called creative accounting. It is seen that the creative accounting is an expression that has a broad approach and occurs with different meanings on certain events that occurred for each type and problem of organization. With regard to incentives for the use of creative accounting, are highlighted several factors, such as personal reasons, and so many times the financial that induce investors and partners. In fact the creative accounting walk between the thin line of practice considered bids and accounting fraud, since her make-up the accounting statements and sometimes induces investors to

apply values in organizations that are not well financially. There are authors who demonstrate the creative accounting positively, since it can allow quick and effective solutions by adjusting the concrete phenomena of a company. The accounting manipulation depends on who's watching, because it refers to an instrument of insights on the financial statements of the organizations, that is, not everything is reprehensible by legal and ethical, but it is certain that the loopholes used by accounting creative must be fulfilled in order to have more transparent and trusted practices for everyone. The first specific objective was achieved through bibliometrics analysis approach on concepts of creative accounting, searching the database Scopus that identified 84 articles between the years of 1986 and 2016, being remarkable the progress on the study and that, at the present time there are authors who are inclined to search on creative accounting. Note that has been made over the years increasingly is intensified the study of creative accounting due to accountants adopt these practices, increasingly becoming evident that in the last decade the number of articles published was superior and with relevant results. It is possible to note that the authors come from a variety of universities and fields of knowledge without having itself, a University that stands out against the others. It is possible to perceive that there is a gap filled in on what is in fact the creative accounting. There are authors who write on the subject, but none with a solid and unique concept. Part of them refers to creative accounting as handling the demonstrations and even fraud. The research was intended to Bibliometric study of just one database, limiting the study of articles in a number of 84 more precisely. For the next work, a systematic review of the articles in the same database used in this work, checking the progress of them and if in fact is an accurate concept of creative accounting and how the Government and professionals realize the creative accounting accounting as a management tool.

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