JEAS, Vol. 31 No. 145 (2025) pp (175-185)
P-ISSN 2518-5764 - E-ISSN 2227-703X
DOI :https://doi.org/xxxxxxxxxxxxxxx

Journal of Economics and Administrative Sciences

The Extent to which Accounting Information is affected by Creative Accounting Methods

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Received: 15/11/2024 **Accepted: 18/12/2024** **Published: 1 /2/ 2025**

Abstract:

The paper focuses on investigating the impact on the Korean financial sphere, specifically Creative Accounting Practices (CAPs), by using the model in the paper, upon any type of AI. Included are various systems used for recording, monitoring, and reporting financial activities with AI as an intermingling agent for financial decision-making and resources management. The survey was carried out in Iraqi Carpet and Furnishing Company, where CAPs were plead to penance for their (mis-) deeds by artificially fast improvements in the appearance of the financial statements, thus eroding the trust in the adequacy and potency of the statements. The study referred to Miller's model in doing some sort of proper line-linking on the spotting as well as the interpretational section of the CAPs in company financial statements for the years 2018 to 2022. The finding asserted that CAPs in the financials of the company misled investors, sidelined its real financial performance, eroding confidence in AI, thus making the feasibility of the financial decision-making a moot front. It is crucial to establish more control and impart strict accounting standards and business ethics to ensure that there is a guarantee as to how they produce computerized financial information and mitigate the damage resulting from CAPs. This research sheds light on the understanding of the way CAP can distort the financial records and profoundly speaks for transparency in financial reporting. This research, thus, specifically conveys a message to the world about the importance of transparency and consists in writing financial reports while building trust and enforcement in ensuring accounting standards are adhered to. Last, but not least, the study lays firm emphasis on the entry of strict internal controls, instituting periodic audits, and the like, and imparting continued education to financial statement preparers to instill virtues of ethical practices in them. Through this, the study aims to widely inculcate in the spirit of honesty and accountability within most organizations, taming the risks associated with CAPs who would guarantee nothing but an accurate level of income and self-introduction of "authentic balances."

Keywords: Creative accounting, Accounting information, Miller's model, Investor Confidence.

1.Introduction:

Accounting information is a vital part of the information systems adopted by economic units to record and control financial activities and prepare financial reports. This information plays a pivotal role in making decisions and managing financial resources, as it includes details such as revenues, expenses, assets, and liabilities. AI provides the economic unit with a comprehensive view of its financial position and performance. It also allows for standardized comparisons of performance across periods and between various economic units (Flayyih, 2023). Moreover, AI helps economic units in evaluating, planning, and making decisions based on reliable financial data. Accounting is also considered a language of business that adapts quickly and proportionally to any environmental changes, regardless of their dynamic nature (Gao, 2022). It plays an important role in conveying transparent and reliable financial information to stakeholders about the activities of economic units for analysis and decision-making. However, the practices of some companies, which involve manipulation, fraud, and forgery of AI by their accountants, have significantly contributed to the decline of the accounting profession. Many companies, especially after financial and economic crises, have sought to manipulate their financial statements to reflect a good financial position to shareholders, showing continuous growth by maximizing the disclosed profits in the financial statements. These companies believe that such maximization will gain the trust of external investors. This practice is known as CAPs, which rely on incorrect accounting methods and policies. Methods and practices of CAPs involve improving the appearance of financial statements and presenting them inaccurately. This negatively impacts the reliability and accuracy of financial statements as companies mislead the true outcome of their financial position to achieve certain management goals that promote the confidence of external investors (Riyadh et al., 2024). The reliability of AI is one of the fundamental characteristics, so financial information must not be misleading and should reflect the true events of the financial position, which include accounting estimates and real profits. Consequently, the research problem can be stated through the following questions: Q1: What is the level of CAPs in the research sample? Q2: Do CAPs affect the accuracy and reliability of the financial statements in the research sample? Thus, the idea and importance of the current research emerged. This research is based on two hypotheses subjected to statistical analysis to verify their validity. Accordingly, this research will study the impact of CAPs on AI in the Iraqi Carpet and Upholstery Company. In addition, this study will analyse the company's published financial statements in the Iraq Stock Exchange by reviewing current literature and analysing data to reach conclusions.

2.Literature Review and Hypothesis Development:

2.1 The Concept of Accounting Information:

AI is an absolute tool in the hands of managers who strive to maintain a competitive advantage in the midst of rapid technological advancements, increasing awareness, and demanding requirements from customers and business owners (Gofwan, 2022) Companies' published financial data serve as a source of information for data users, who use it to make decisions based on the information provided by these data. Typically, the information presented by companies encourages investors to invest in companies to maximize wealth and profits.(Gupta & Kumar, 2020). The American Accounting Association has indicated that accounting is a process that identifies, measures, and communicates economic information to issue judgments and decisions that benefit both the users of this information and the management. Accounting has also been defined as the process through which data is identified, collected, and stored to be accessed when needed. in addition to developing information, measurement and communication process (Al Natour, 2021).

AI is a system that transforms business transaction data into useful financial information for the user. The purpose of the AI system is to support daily operations, aid in managerial decision-making, and fulfil accountability-related obligations (Salam, 2022). In turn, (Ernawatiningsih & Kepramareni, 2019) indicate that AI is an accounting technological system that is useful in managing and monitoring data and information related to the company's economic sector .AI includes obtaining both timely financial information and reports, ideal and appropriate AI, and creating reliable financial records for managers in the decision-making process, ultimately leading to improved company performance (M. Al-Okaily, 2024). AI is considered good if the used information is relevant and reliable. Relevance information is that influences the behavior of the decision-maker. The relevance of AI is primarily monetary and definitive. High-quality AI supports the planning, control, and analysis of the company's activities (Abdelraheem et al., 2021). The researcher defines AI as information related to the financial and economic activities of business entities or institutions. AI is essential for tracking and reporting on the financial performance of institutions and aiding in financial decision-making. With the continuous development of the market economy worldwide, competition among companies has become increasingly fierce. Therefore, only by comprehensively enhancing financial accounting management can companies better improve their performance(AL-Timemi & Flayyih, 2015). The higher the quality of information, the more credible it becomes. (Setiyawati & Doktoralina, 2019)indicate that the important characteristics of AI increase in financial statements when they comply with governmental accounting standards, which include understandability, relevance, reliability, and comparability. Good AI also provides more consistent, timely and relevant financial details to stakeholders and investors to assist in effective financial decision-making(A. Al-Okaily et al., 2020). The importance of AI depends on its quality, accuracy, accessibility, timeliness, completeness, clarity, and consistency. According to (Monteiro & Cepêda, 2021), an AI system can be developed to increase the faithful representation of its accounting data by simulating the auditing function. AI is crucial as it serves as a tool used by all types of companies and non-profit institutions to assist stakeholders, whether within the company, such as managers, or outside, such as investors, government bodies, banks, and others, in making economic decisions (Qader et al., 2021). Useful information makes the understanding of the business clear and helps in making appropriate decisions. The data quality features, which make it a valuable resource, can be described as a hierarchy of qualities, representing its usefulness in decision-making. AI contains two basic types of qualitative features: primary characteristics and secondary characteristics, which make accounting knowledge useful for decision-making (Shaikh et al., 2022). (Ghorbel, 2019) indicates that AI is referred to in terms of its characteristics. To define this concept, the study conducted by Chenhall and Morris (1986) looks at information in terms of scope, timeliness, and aggregation. The study is still being used by many researchers in their studies. Information systems focus on non-financial external information and future-oriented information for managers. Timeliness refers to the frequency and speed of reporting. The characteristics of AI must be present in the information to make its reporting value great from the point of view of its users. The concepts of information quality are determined by the Characteristics that distinguish AI or the basic rules that must be used to evaluate the quality of AI. (Iskandar, 2019) suggests that financial performance is often associated with profitability, and he emphasises the qualitative characteristics of AI such as relevance, reliability, and understandability, which enhance its value to users. (Elsiddig Ahmed, 2020) also referred to the positive impact of well-prepared financial reports on financial and managerial decisions. The utility of financial information depends on its qualitative attributes that are determined according to accounting standards. Key indicators of financial information quality from the accounting standards perspective include relevance and reliability, which ensure useful information for decision-makers.

2.2 Creative Accounting:

Numerous terms have emerged in the literature to reflect accounting manipulation. This, in turn, creates a challenge to grasp the manipulation described by each term. The term "CAPs" is particularly misleading and abundant in the literature that discusses these terms(Bachtijeva & Tamulevičienė, 2022). CAPs involve manipulating financial numbers or their presentation. The concept has become prevalent over the past two decades and it motivated companies and their accountants to manipulate numbers to create a positive accounting impression. The positive aspect of profits management aims for optimal choice where the vital goal is to present a true and fair view of the financial position in the financial statements (Ogoun & Atagboro, 2020). From the perspective of data preparation, auditing, and monitoring, it is crucial to distinguish between the concepts of CAPs and fraud and clarify their distinct meanings. In literature, CAPs are typically used to describe the process through which accountants use their knowledge to manipulate figures in annual accounts(Safta et al., 2020). Financial data play a significant role in the decision-making of internal and external stakeholders. They can evaluate a company's performance by financial reports. Financial statements should accurately reflect the company's financial position to avoid misleading stakeholders in their decisions. (Lukman & Irisha, 2020). CAPs and profit management are euphemisms. These expressions refer to accounting practices that should adhere to standard accounting principles, although they often deviate from their spirit (Okoye Emma & James Obioma, 2020). CAPs are defined as the practice of influencing financial indicators using accounting knowledge without explicit violation of accounting policies, rules and laws to present the financial position as desired by company management (Abed et al., 2022). (Blazek, 2021) views that CAPs are processes of manipulating accounting data to transform financial data from what they should be to what their creators desire, and manipulating aims to direct economic transactions to achieve favorable results in accounts. The researcher notes that CAPs reflect the accountants' use of their expertise to falsify financial information and prepare reports for the company, potentially increasing the company's apparent profitability and financial stability beyond reality. The concept of CAPs manifests through actions taken by accountants that affect reported income, providing an economically misleading advantage to the organization, which can be detrimental in the long term. It involves manipulating accounting data by exploiting loopholes in accounting standards and selecting measurement and disclosure practices to transform financial data from what it should be into what management prefers to portray (Cugova & Cug, 2020). Definitions of CAPs vary depending on perspectives; narrower views consider it a tool that uses flexibility within legal frameworks and excludes any fraud, whereas broader views, such as those closer to the American perspective, interpret CAPs as encompassing fraudulent activities (De Jesus et al., 2020). Reasons behind the use of CAP may include safeguarding the financial safety of the institution, managing financial leverage, uncertainty in policies, desire to stay competitive, or business expansion. Therefore, managers seek different methods to achieve revenues while meeting business management's defined goals (Durana et al., 2022). (Hirota & Yunoue, 2022) suggest that companies engage in CAPs to offset negative inventory flows resulting from financial asset sales. These practices are not illegal if financial data are recorded according to applicable financial reporting standards (Jaya & Sukirno, 2020). Furthermore, inconsistencies in information may justify publicly traded companies' use of CAP methods. However, several studies have identified various factors that encourage companies to manipulate profits, such as debt covenant violations, income taxes, and stakeholder trust (Ado et al., 2022).

2.3 Relationship Between Research Variables:

Accounting is a mirror of all commercial activities carried out by companies, and financial statements constitute an important source for decision-making by a large portion of internal and external beneficiaries. The basic definition of the accounting report is to provide reliable information to beneficiaries and provide a true vision of the status and structure of assets, their financing outlets, and structures. Its financial capital (Drábková & Pech, 2022).

Financial information about a company is essential for experts in assessing the overall value of its assets. However, companies may attempt to manipulate this information using CAPs methods. They might do so to facilitate planned legal actions or present the company in a more positive light (Adámiková & Čorejová, 2021). Moreover, the financial information used by stakeholders to evaluate management performance and make economic decisions can lead some companies to distort financial data before issuing it using creative methods to create balances that do not reflect the true state of these companies. According to managerial interests, financial data are prepared consistently and by rules that make them reliable for users (Al-Natsheh & Al-Okdeh, 2020). In a separate context, (Tunji et al., 2020) express concerns about the misuse of CAP techniques because they also affect the reliability of financial data. Therefore, many researchers have attempted to study the concept of CAPs and the various techniques used by management to manipulate financial data. CAPs do not necessarily conflict with any law, but they often undermine the quality of financial reports. They can be examined from both positive and negative perspectives: viewed positively when changes in financial data lead to a real situation that positively impacts stakeholders, and negatively when financial data are embellished to deceive investors into making incorrect investment decisions(Olojede et al., 2020). The nature of CAPs can be explained as being a conscious distortion of the economic changes that occur in the company for the sake of a previously determined goal. It can also be described as a process that accountants use through their knowledge of accounting laws and rules to process financial statements and accounting records. Therefore, many studies have dealt with creative accounting as practices. It is immoral, so it must be stopped directly, and the main and most common reason is reducing the tax base (Adamikova & Sedlakova, 2021).

3.Methodology:

3.1 Research Methodology

The current research adopted both the descriptive approach in its theoretical aspect and the analytical approach in its practical aspect. The importance of this study is highlighted through several aspects, which can be explained by building a theoretical framework on CAPs, their methods, and how it affects AI. In addition, this study uses the (Miller) model to detect CAPs and understand the nature of the impact relationship between CAPs and their effect on the reliability of AI as represented by financial statements. The research aims to establish a philosophical framework that clarifies the nature of the relationship between CAPs and AI, and it seeks to identify the level of CAPs in the research sample. Finally, it also aims to demonstrate the extent of the impact of CAP on the accuracy and reliability of financial statements in the Iraqi Carpet and Upholstery Company.

3.2 Sample

The research depended on published financial data for Iraqi Carpet and Upholstery Company - a private joint-stock company. for the years 2018-2022.

3.3 Research Methods and Information Sources:

Theoretically, this study relied on published research, journals and the internet. In the Practical Aspect, the study uses reports and financial statements issued by the research sample, which were published on the Iraq Stock Exchange website. The study also depends on the (Miller 2007) model to measure CAPs ratios.

3.4 Hypotheses:

The first main hypothesis: There is an impact of CAPs on the credibility of financial statements.

The second main hypothesis: There is no impact of CAPs on the credibility of financial statements.

3.Results:

3.1 Statement of CAP Using Profit Management Ratios for the Bank Sample Research Using Miller's Model (Miller, 2007) for CAP

In this paragraph, the measurement of income manipulation ratios will be conducted using Miller's model (Miller, 2007) of CAPs. This will be achieved by assessing the relationship between changes in working capital net income (it is more susceptible to manipulation by management) and net cash flows (the least susceptible element) by comparing current-year ratios with those of the previous year. If the results are zero, the company is considered a non-practitioner of CAPs. However, if the difference is negative or positive, the company is deemed to be engaging in income manipulation. Below is an explanation of Miller's (2007) framework, the ratios, and the equations that will be used:

$$EM = (\Delta\, WC/CFO)\, t-0 - (\Delta WC/CFO)\, t-1$$

where:
Δ WC Change in net working capital.
CFO cash flows from operating activities.
t-0 current year.
t-1 previous year
And if: $(\Delta WC/CFO)$ t-0-$(\Delta WC/CFO)$ t-1 = 0
This means that the company does not practice CAPs.
$(\Delta WC/CFO)$ t-0-$(\Delta WC/CFO)$ t-1 $\neq 0$
This means that the company practices CAPs.

3.2 Required Data for Calculating the Miller (2007) Index for Iraqi Carpets and Furnishings Company

Table (1) illustrates the data required to calculate the Miller index for the research sample for the years (2022-2018)

Table 1: Calculating the Miller equation in the research sample

Years	Current assets	Current liabilities	Working capital	Operating cash flows
2017	3054929484	1039767213	2015162271	282846065
2018	3067106013	994076246	2073029767	13030083
2019	3610816124	1170607507	2440208617	548419446
2020	3986580556	1353005246	2633575310	158043163
2021	3707884230	1058044166	2649840064	445341185
2022	4093513346	919033685	3174479661	26940157

Source: prepared by the researcher is based on the company’s published financial statements.

The following is an explanation of the mechanism that will be adopted in calculating the Miller index in the surveyed company for the years (2018-2022):

✓Calculating working capital for the years (2018-2022)

Working capital for the year (2018) = current assets - current liabilities
= 3067106013 - 994076246 = 2073029767
Working capital for the year (2019) = current assets - current liabilities
= 3610816124 - 1170607507 = 2440208617
Working capital for the year (2020) = current assets - current liabilities
= 3986580556 - 1353005246 = 2633575310
Working capital for the year (2021) = current assets - current liabilities
= 3707884230 - 1058044166 = 2649840064
Working capital for the year (2022) = current assets - current liabilities
= 4093513346 - 919033685 = 3174479661

✓Calculating the change in working capital for the years (2018-2022)

Table (2) shows the change in working capital for the years (2018-2022), as follows:

Table 2: Change in working capital

Years	Working capital for the current year (1)	Working capital for the previous year (2)	Change in working capital (1-2)
2018	2073029767	2015162271	57867496
2019	2440208617	2073029767	367178850
2020	2633575310	2440208617	193366693
2021	2649840064	2633575310	16264754
2022	3174479661	2649840064	524639597

Source: prepared by the researcher

✓Calculating the Miller Index for the years (2018-2022)

Table (3) shows how the Miller index was calculated, as follows:

Table (3) Calculating the Miller Index for the years (2018-2022)

Years	Change in working capital (1)	Net cash flow from operating activities (2)	Miller index (1/2)
2018	57867496	13030083	4.44
2019	367178850	548419446	0.67
2020	193366693	158043163	1.22
2021	16264754	445341185	0.04
2022	524639597	26940157	19.47

Source: prepared by the researcher

3.3 Results of calculating the Miller Index for the years (2018-2022) in the Iraqi Carpet and Furniture Company

Table (4) shows the results of calculating the Miller index for the years (2018-2022) in the Iraqi Carpet and Furniture Company, as follows:

Table (4) Results of calculating the Miller Index for the years (2018-2022)

Years	Current year			previous year			Measuring profit management (3-6)
	Change in working capital (1)	Net cash flow from operating activities (2)	Miller scale (3)	Change in working capital (4)	Net cash flow from operating activities (5)	Miller scale (6)	
2018	57867496	13030083	4.44	2015162271	13030083	154.65	150.21-
2019	367178850	548419446	0.67	57867496	548419446	0.11	0.56
2020	193366693	158043163	1.22	367178850	158043163	2.32	1.1-
2021	16264754	445341185	0.04	193366693	445341185	0.43	0.39-
2022	524639597	26940157	19.47	16264754	26940157	0.60	18.87

Source: prepared by the researcher

Table (4) illustrates the results of calculating the Miller index for the years (2018-2022) used to measure the CAPs in the research sample. The highest index for earnings management was recorded in the year (2022) with a positive percentage of (18.87), while the highest negative percentage was in the year (2018) at (-150.21). This indicates that the sample practices earnings management to obscure investors and influence their investment decisions. Table (5) presents the average Miller index results during the research years (2018-2022), as follows:

Table (5) Average Miller Index in the surveyed company for the years (2018-2022)

Years	index (Miller)	Result	Total years	Average index (Miller)
2018	150.21-	Negative manipulation	132.27-	26.454-
2019	0.56	Positive manipulation		
2020	1.1-	Negative manipulation		
2021	0.39-	Negative manipulation		
2022	18.87	Positive manipulation		

Source: prepared by the researcher.

Conclusions:

1.The results of the Miller index for the years (2018-2022) in the research sample showed a negative average. This indicates that the company engaged in negative financial statement manipulation to reduce profits in line with management's desires.

2.The company used creative accounting methods in preparing its financial statements but did not consistently apply them. This inconsistency could be due to a lack of financial statement preparer expertise or other management motivations, such as tax minimization, evasion, and potential cover-up of financial and administrative misconduct. This appears with a ratio of -26.454 during the study period.

3.In 2022, the highest Earnings Management index was recorded with a positive ratio of 18.87, while the lowest negative percentage was recorded in 2018 when it reached -150.21.

4.The Company engaged in earnings management practices intended to mislead investors and influence their investment decisions. Table (5) shows the average results of the Miller Index during the study period from 2018 to 2022.

5.The Miller Index results showed that the company's use of CAPs fluctuated significantly over the years studied. Positive and negative indicators reflect different levels of financial data manipulation, highlighting potential risks and impacts on stakeholders' perceptions and decisions.

Recommendations:

1.The need to enhance transparency and consistency in the preparing of financial reports to build investor confidence and ensure compliance with accounting standards.

2.The need to implement strict internal controls and auditing processes to detect and prevent tampering with financial data.

3.The company reality requires providing continuing training and education to financial statement preparers to enhance their understanding of accounting standards and ethical practices.

4.It is necessary to conduct regular external audits and reviews to verify the accuracy and reliability of financial statements.

5.The research sample has to promote a culture of integrity and accountability within the organization to reduce the risks associated with CAP.

Authors Declaration:

Conflicts of Interest: None

-We Hereby Confirm That All The Figures and Tables In The Manuscript Are Mine and Ours. Besides, The Figures and Images, which are Not Mine, Have Been Permitted Republication and Attached to The Manuscript.

- Ethical Clearance: The Research Was Approved by The Local Ethical Committee in The University.

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