

## 61406 - Creative Accounting in Listed Companies

### Información del Plan Docente

Academic Year	2016/17
Academic center	109 - Facultad de Economía y Empresa
Degree	526 - Master's in Accounting and Finance 339 - Master's in Accounting and Finance
ECTS	4.0
Course	---
Period	Indeterminate
Subject Type	Optional
Module	---

### 1. Basic info

#### 1.1. Recommendations to take this course

#### 1.2. Activities and key dates for the course

### 2. Initiation

#### 2.1. Learning outcomes that define the subject

#### 2.2. Introduction

### 3. Context and competences

#### 3.1. Goals

#### 3.2. Context and meaning of the subject in the degree

#### 3.3. Competences

#### 3.4. Importance of learning outcomes

### 4. Evaluation

### 5. Activities and resources

#### 5.1. General methodological presentation

##### **The learning process that is designed for this subject is based on the following:**

The course is designed to develop the proposed through the presentation of content by teachers and mainly through the active participation of students program.

To do this, each session is divided into two parts: first, to debate on the subject under analysis, based on the literature provided to the students with a week in advance; second, the teacher arranges and presents the most relevant discussed aspects.

The structure of the sessions devoted to the exhibition of the students' works is different, comprising a first part in which the student (or group) presents the work done, and a second part where the relevant issues are raised by the teacher

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and other students.

### 5.2.Learning activities

The program that the student is offered to help achieve the expected results includes the following activities:

1. Exhibition concepts and debate:
  - meaning and scope of creative accounting;
  - factors that facilitate their existence;
  - incentives to manipulate;
  - manipulative practices;
  - Creative accounting effects on the utility and users of financial information;
  - limits and solutions.
2. Analysis and discussion of the main contributions of the accounting and financial research in quality of corporate information.
3. Exhibition group studies on real cases of accounting manipulation.
4. Exposure of individual work on key aspects of the subject discussed throughout the course.

### 5.3.Program

**Program:**

- Topic 1. Creative Accounting: meaning and scope
- Topic 2. Causes of existence of the creative accounting
- Topic 3. Possible creative accounting practices
- Topic 4. Usefulness of financial reporting due to the phenomenon of creative accounting
- Topic 5. Limits and solutions to creative accounting

### 5.4.Planning and scheduling

Schedule sessions and presentation of works

Each classroom session lasts 2.5 hours.

SESSION 1: Presentation and setting basics.

SESSION 2: The meaning and scope of creative accounting.

SESSION 3: Factors that facilitate the existence of creative accounting.

SESSION 4: Incentives for companies to manipulate financial information.

SESSION 5: Creative accounting business practices.

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SESSION 6: Impact of financial reporting manipulation on the media. Critical analysis.

SESSION 7: Debate on business cases (I)

SESSION 8: Debate on business cases (II).

SESSION 9: Limits and solutions to creative accounting.

Session 10: Analysis of the contributions of research on quality of financial information.

SESSION 11: Exhibition of work on a critical analysis of a research article (I)

SESSION 12: Exhibition of work on a critical analysis of a research article (II)

SESSION 13: Exhibition of work on a critical analysis of a research article (III)

SESSION 14: Presentation and discussion of work on relevance of manipulation in business (I)

SESSION 15: Presentation and discussion of work on relevance of manipulation in business (II)

SESSION 16: Presentation and discussion of work on relevance of manipulation in business (III)

### 5.5. Bibliography and recommended resources

- Amat, Oriol. Contabilidad creativa / Oriol Amat y John Blake . - 3ª ed. Barcelona : Gestión 2000, 1999
- Cano Rodríguez, Manuel. Análisis de la fiabilidad de la información contable : la contabilidad creativa / Manuel Cano Rodríguez ; prólogo de Manuel Núñez Nickel Madrid [etc.] : Prentice-Hall, cop. 2002
- Láinez Gadea, José Antonio. Contabilidad creativa / José Antonio Láinez Gadea, Susana Callao Gastón . - 1a. ed. Madrid : Civitas, 1999
- Creative accounting, fraud and international accounting scandal / edited by Michael John Jones. Chichester Hoboken, NJ : John Wiley & Sons, 2010.