

CREATIVE DISCLOSURE – FEATURE OF CREATIVE ACCOUNTING

*Dumitru Mătiș, Babeș-Bolyai University of Cluj-Napoca, Romania
Alina Beatrice Vladu, Babeș-Bolyai University of Cluj-Napoca, Romania
Dan Dacian Cuzdriorean, Babeș-Bolyai University of Cluj-Napoca, Romania*

ABSTRACT: The purpose of this research is to approach creative disclosure as a feature of creative accounting. Also known in the literature as impression management, this demarche can be found in corporate annual report under forms of distortion of narratives of numerical and graph manipulation. Little is known about the potential effects and consequences of this kind of manipulation in the practical side of accounting and on decisions made by annual report users. Creative accounting presented under all its forms of manifestation can directly affect the profit and loss account and also the balance sheet and it is also related to measurement or disclosure, the latter referring to the extent of to the method of presentation. Since disclosure is also related to credibility of accounting profession. After assessing the area approached we developed a theoretical framework for creative disclosure.

Key words: creative disclosure, disclosure quality, disclosure credibility

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