

CREATIVE ACCOUNTING, MEASUREMENT AND BEHAVIOR

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ABSTRACT: The purpose of this research is to discuss creative accounting limitation through ethical developments, focusing on features as: measurement and behavior. In this respect we turn to an original search in the literature that comprise together estimation segment in accounting and theoretical developments from behavioral accounting, all with the scope of creating awareness regarding ethics role. After assessing the areas approached, our goal was further to discuss a possible development of a theoretical framework comprising cognitive structures. Important aspects of decision making process were approached and in correlation we discussed the implications that Machiavellian behavior, moral action model and cognitive moral development theory have upon creative accounting measurement and behavior. The originality of the paper consists in the manner we assess the ethics role as the “tone of the top” in the business sector and its implications to measurement and behavior in the area of creative accounting. The findings of our paper indicates that ethics as a solution used for limiting opportunistic behavior in accounting can have an unlimited potential as long term solution.

Key words: creative accounting, fairness, measurement, behavior, managerialism

JEL Codes: M41, D21, D81, G32