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A review of Accounting Manipulation and Detection: Technique and Prevention Methods

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Abstract
The issue of accounting manipulation has gained recently a lot of interest and attention. This is because of global increase in scandals that hit several of major corporations. Despite the widespread use of accounting manipulation, there are currently very few scholarly investigations. The locations, methods, justifications, and methods of stopping accounting manipulation varied. The aim of the current study is to evaluate and synthesize the literature in order to give better understanding in accounting manipulation, including its causes, strategies, and methods of prevention. 120 papers in all were examined and evaluated. The results show that the most often breached and manipulated area by accounting manipulation is financial statements. Information manipulation for stakeholders and shareholders is the most common strategy. Additionally, the results show that private and public accounts are manipulated for different reasons. Private businesses utilize it to conceal their revenue and pay less tax. While, it employed by public businesses to raise share prices. Strict accounting controls can be put in place, or professional accountants can develop ethical and behavioural commitments. Therefore, the current study examined the results and gave suggestions for further future researchers.

Keywords*:Accounting manipulation, Detection,Techniques, Prevention*

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I. Introduction

Since the failure of significant American (U. S.) businesses like Enron, World.Com, and Arthur Anderson, accounting manipulation has become one of the most relevant subjects. These businesses have different business models and philosophies, but accounting manipulation is the same cause of their failure for all of them. Governments and accounting organizations have passed several rules and regulations to stop accounting manipulation since the beginning of the last decade. The Sarbanes-Oxley Act is one of the laws, and similar legislation has been passed in other nations. (Hasan et al., 2015).

Accounting manipulation has an effective influence of corporate performance as mentioned by a huge studies in the literature review, for example (e.g., Alabdullah, 2018; Alabdulah et al, 2021; Alabdullah et al., 2018; Alabdullah et al., 2019; Abushammala, et al., 2015; Alabdullah et al., 2022; Alabdullah, 2014; Alabdullah et al., 2015; Alabdullah, 2016; 2018; Alabdullah et al., 2018; Alabdullah, 2019; Alabdullah, 2020; Alabdullah et al., 2021; 2019; Amashhadaniand Amashhadani, 2020; Almashhadani, 2021; Kanan 2012; Kanan et al., 2014; Kanan et al., 2015; Kanan et al., 2022; Ahmed et al., 2015; Almashhadani, 2021; Nor et al., 2020; AL-Fakhri and Alabdullah, 2021; Alfadhel et al., 2013; Alfadhel et al., 2016; 2018; Ahmed et al., 2020;Amashhadani and Amashhadani,2012;Alabdullah, 2022). Accounting manipulation was defined by Hussein et al. (2015) by the actions of financial statement preparers who want to alter the message being sent, as the willful distortion of the communication between entities and shareholders. Therefore, accounting manipulating is not against the law or against accounting principles. It is primarily cantered on identifying gaps in accounting regulations that provide the professional accountant the ability to change the financial performance of businesses.The individuals in charge of creating the financial statements of the company and certifying that these reports are accurate and complete are professional accountants. Typically, a professional accountant follows a set of rules that serve as a roadmap for creating financial statements. Due to the fact that the degree of adherence to these norms varies depending on the person, organizational, cultural, and traditions perspective, accounting manipulation happens when the professional accounting finds a breach in the accounting standards and code of conduct (AL-HASHIMY, 2017).

Previous studies related the accounting manipulation to many reasons including the boost of share prices, taxes, and dividends (Al-Hashimy&Yusof, 2021). Similarly, the area and techniques that have been used differed between financial statement, balance sheets, accounting policies and inventory system (AL-Hashimy, 2018). For preventing the accounting manipulation, researchers have not come to agreement on the ways that can prevent the accounting manipulation. While some researchers argued that by applying the accounting standard and preventive measures (HUSSAIN, 2017) other suggested the establishment of ethical commitment and ethical behaviour (Arumugam et al., 2015).The issue is that despite all the steps made by governments to stop accounting manipulation, scandals involving accounting manipulation are popping up virtually daily throughout the globe. It's important to determine what causes accounting manipulation and where it happens most frequently. Additionally, it's crucial to recognize the methods employed and, more significantly, the way accounting manipulation may be stopped. As a result, the study reviews and synthesizes the literature to determine the causes, context, methods, and safeguards against accounting manipulation. The essay is divided into five pieces. The paper's background was described in the first part, which also addressed the problems and goals. Review of the second part's methodology is given. The study's findings are discussed in the fourth part. The fifth and final section brings the study to a close and offers suggestions for further research.

II. Hypotheses development

Accounting manipulation

The method through which accounting experts utilize their knowledge to alter the numbers in the yearly accounts is sometimes referred to as " accounting manipulation." Creative accounting goes under many names, including earning management. While the phrase is recognized as "financial engineering" and "cosmetic accounting" in Europe, it is also known as " accounting manipulation income smoothing" and "earnings smoothing."(Al-HASHIMY & Al-hashimy, 2019). The definition of Account manipulation is "a method of manipulating accounting to exploit gaps in accounting standards and decisions on measurement and disclosure procedures."(AL-Hashimy, 2019). Using their understanding of the requirements and accounting regulations, accountants modify the financial accounts, according to (Tan & Low, 2019). Additionally, creative accounting was characterized by Akhmedjanov (2019) as a deliberate distortion of communication between management and shareholders in terms of financial statement preparers who enjoy adjusting the true facts about the organization. It was stated as one of the strategies some businesses employ to reap short- or long-term rewards (Krasodomska et al., 2020).

III. Techniques

Numerous areas and methods of accounting manipulation have been uncovered by earlier investigations in creative accounting. They noted that issues like regulatory flexibility, a lack of regulation, management interest, the timing of some major transactions, and presenting upbeat financial statements are among the accounting manipulation techniques that may occur in a study Aburous (2019) to identify creative accounting and its nature as well as incidence and ethical issues. On the other hand, Tiron-Tudor et al. (2021) emphasized that there are practical methods for manipulating accounts.

According to Gulin et al. (2019), accounting manipulation includes financial statements, such as revenue, assets, and amortization schedules. Gupta et al. (2020) emphasized that these sectors include inventory, allowances for liabilities and charges, depreciation, goodwill, physical assets, and building contracts. Numerous other avenues have been highlighted by Kroon et al. (2021), including off-balance sheet financing, inventory management, changing depreciation rules, leasing, boosting revenue, fiddling with expenditures, and purchasing goodwill. In a similar Lin and Hazelbaker (2019) noted that accounting policies, changes in accounting policy, overvalued closing stock, provisions for bad debts, legal responsibilities, and present profits are all examples of areas where accounting manipulation might happen.As can be seen, practically all the information that is exposed to the public might be deemed manipulated if it is altered from what is accurate and fair in the financial statement. It could give stakeholders false information in terms of methods.

IV. Reasons of Accounting manipulation

Why do businesses manipulate accounts is a crucial question. One of the reasons is to conceal anything from the stakeholder that they do not want them to see or know about. The primary motivation for publicly traded corporations is to drive up share values on the stock market (de Villiers & Sharma, 2020). The desire to avoid paying taxes is one of the additional justifications, since accounting manipulation may increase the expenditure and decrease the amount of taxes that the business is required to pay to the government (de Aquino et al., 2020). This is due to the fact that taxes are determined using the company's net income. As a result, businesses would seek to decrease their income in an effort to pay less in income tax. For example, (Schmitz & Leoni, 2019) the payment of dividends, the selection of the accounting method, the category of extraordinary item in the profit and loss account, the quality of the earnings report of the income statement by external auditors, the ethics of the accountants, and finally the flaws in the control system all contributed to the increase in accounting manipulation.

According to Karlsson et al. (2019), companies engage in accounting manipulation due to factors like their debt structures, financial distress, the intense competition they face, their internal control procedures, their ownership structure, and their CEOs' incentives to boost profits so that their compensation and benefits will rise in line. Faccia et al. (2019) connected account manipulation to gaps in the laws and norms governing accounting. According to Al-Hashimi (2019), the desire to accomplish organizational targets and goals, satisfy external expectations of the company's performance, offer income smoothing, and other objectives was linked to accounting manipulation. Window dressing for initial public is offering or a loan, tax reduction, and changes in the management structures.

V. Prevention of Account manipulation

Regarding how to stop accounting manipulation, researchers do not all agree on the same solutions (Taş & Tanrıöver, 2021). made the argument that establishing accounting rules will lessen accounting manipulation. Similar to that, internal audit may identify Ishikawa and Sakurai (2017) determine the accounting manipulation. According to Impellizzeri et al. (2020), effective auditing should be implemented along with strict regulation, a limitation on the options for accounting treatment in accounting standards, and an improvement in corporate governance norms.The recommendations made by the second set of academics tended to centre on professional accountants' ethical commitment and conduct. Turri (2022) noted that by creating ethical commitment and ethical behaviour of the professional accountant who are in charge of compiling the financial statement and the income statement, accounting manipulation may be prevented. According to Abiodun(Eusebio, 2016), the best strategy to stop accounting manipulation in the workplace is to implement preventative measures since gaps in generally recognized accounting principles allow for accounting manipulation activities. Lechner and Mathmann (2021) made the observation that the auditors' independence, honesty, and objectivity have an impact on their capacity to recognize accounting manipulation activities. However, more than their independence, honesty, and objectivity, the audit ethics as a whole have an impact on the auditors' capacity to identify the practises of creative accounting. Thurston et al. (2019) integrated the two categories and proposed remedies that call for the execution of both stringent laws and moral commitment. More stringent accounting standards, understanding of the audit committee, good company governance, and mindfulness were proposed.

VI. Methodology

This research is a review of the literature. The investigation looked over the publications that were available on accounting manipulation. We looked for articles using the Google search engine. Key terms like "creative accounting procedures," " accounting manipulation," "techniques," "cause for accounting manipulation," and combinations of these words were used to discover similar articles. There were 120 papers in all, and they were examined and studied. The 2019–2022-time frame covered by the article. To present the results of the current study, the findings of other researchers were examined.The existence of accounting manipulation may be evident despite the strong regulations and penalties for accounting manipulation that nations have imposed. This demonstrates unequivocally that qualified accountants may still alter and violate existing rules by looking for gaps in them. Financial statements, accounting principles, physical assets, depreciation, and inventories are only a few of the many areas of accounting manipulation that have been identified by the research. The financial statement of the firm, however, is the most crucial region since it has been identified by the majority of academics as the area most frequently violated by accounting manipulation (Paseková et al., 2019; Weygandt et al., 2019).Most of the organizations, according to the study, have manipulated financial records to deceive stakeholders. This includes changing depreciation rules, providing bad debts, and adjusting profit and loss statements. The area and methods of accounting manipulation are displayed in Table 1.

VII. Findings

Table 1: Accounting manipulation Area and Techniques

Author/ Year	Area	Techniques
(Latif et al., 2020)	Financial Statement	Presenting encouraging financial statement.
(Rousseau & Rousseau, 2021)	Financial accounting of Banks	Unavoidable degree of estimation, judgment, and prediction, artificial transaction, and genuine transactions.
(Palomer et al., 2019)	Financial reports	Manipulate the financial reports
(Palomer et al., 2019)	Financial Statements, revenue, and assets and amortization policies	Distortion of information
(Zhang et al., 2020)	Tangible assets, goodwill, depreciation, inventories	Provisions for liabilities and charges, and construction contracts
(Zhang et al., 2020)	Off- balance sheet financing, inventory system,	Modifying depreciation policies, leasing, increase income, manipulating expenses, acquiring goodwill
(Bradshaw & Howard, 2019)	Accounting policies	Changes in accounting policy, overvalue closing stock, provisions for bad debts, legal obligations, and the current profits
(Goh et al., 2019)	income management manipulation of expenses	Deferring costs, reserve accounting, capitalization of expenses, overvaluing assets, concealment of losses or liabilities, tampering taxation, off balance-sheet financing, inventory.
(Tehrany et al., 2019)	Accounting statement	Cookie jar reserve, the investment portfolio, a problem child, and introduction of new standards.

The motive for accounting manipulation varies depending on the type of business. It was discovered that the ultimate purpose of a publicly traded corporation is to increase the share price on the stock market. However, if the business is privately held, the ultimate objective is to lower the amount of tax that must be paid to the government or to lower the dividends that the business pays to its shareholders. The necessity to acquire a loan from banks may be the motivation for accounting manipulation for both public and private businesses. A list of the causes of accounting manipulation for both public and private enterprises may be found in Table 2. Apply for loans from banks.

Table 2: Reasons behind the Accounting manipulation

Author/years	Reason	Type of company
(Svabova et al., 2020)	Boost share price in the stock market	Public company
(Susser et al., 2019)	To avoid paying tax	Public and private
(Boerman, 2020)	payment of dividends	Public and private
(Converse et al., 2019)	debt structure, financial distress	Public and private
(Renzo et al., 2019)	encourage investors to buy the companies' share	Public company

Table 3: Prevention of Accounting manipulation

Authors /Years	Prevention
(Moll & Yigitbasioglu, 2019)	Applying accounting standards
(Sibi & Merin, 2020)	Applying accounting standards
(Mosteanu & Faccia, 2020)	Strict internal audit
(Oppi & Vagnoni, 2020)	establishment of ethical commitment and to the ethical behavior of the professional accountant
(Oppi & Vagnoni, 2020)	Auditors' independency, integrity, and objectivity
(Yau-Yeung et al., 2020)	Action by the responsible bodies and agencies efficient of audit, strong regulation, modify company act,
(Carnegie et al., 2021)	Strict measures as well as the implementation of ethical commitment.

VIII. Conclusion and Future Work

The goal of this study was to investigate accounting manipulation, including its causes, methods, and areas of application. It also investigated accounting manipulation's motivations and ways of prevention. Financial statement was the area of creative accounting that was most frequently broken, according to the study's findings. The most common approach employed by qualified accountants was changing information that is made available to stakeholders.Numerous variables, depending on the type of business, might lead to accounting manipulation. Publicly listed companies aimed to raise the price of their shares on the stock market, whilst privately held companies sought to hide their earnings to pay the government less in taxes. They both wanted to improve the company's financial situation.There are two parts to the answer to the accounting manipulation problem. The first is to strictly enforce accounting rules and penalize those who break them by manipulating financial statements. The second is to establish the professional accountant's ethical commitment and behavior.Future research revealed that there aren't enough empirical studies on innovative accounting techniques, particularly in developing nations. As a result, it is advised to conduct research utilizing a questionnaire to get the opinions of professional accountants on innovative accounting procedures and the extent to which the ethical commitment might influence those activities. Conducting empirical research to examine the impacts of ethical commitment, the enforcement of rigorous regulations, and the application of accounting standards on the prevention of creative accounting techniques is another path for future investigation.

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