



## Bibliometric Financial Illusion: A Decade of Creative Accounting Research

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### ABSTRACT

This study aims to investigate the literature on creative accounting in the accounting field from 2013 to 2023 using a combination of bibliometric analysis and a systematic review. The research employs a combined method of bibliometric analysis and systematic review to collect and analyze data from 800 relevant articles sourced from Google Scholar. Publication trends demonstrate consistent development, the most frequently cited works serve as relevant directions for further research, and numerous critical topics in the academic networks within the creative accounting literature warrant further investigation. The novelty of this research lies in its combined approach of utilizing both bibliometric analysis and a systematic review to investigate the literature on creative accounting over the course of a decade.

### ARTICLE INFO

#### Article History:

Submitted/Received 10 Nov 2024

First Revised 1 December 2024

Accepted 10 December 2024

First Available online 31 January 2025

Publication Date 31 January 2025

#### Keyword:

Bibliometric, Creative Accounting,  
Systematic Review

## 1. INTRODUCTION

In the realm of accounting, "creative accounting" is a contentious practice that blurs the line between ingenuity and manipulation when preparing financial statements for entities or individuals (Abed, Hussin, Ali, et al., 2022). Its core aim is to present a more favorable picture or deceive stakeholders like investors, financial analysts, creditors, and regulators (Akpanuko & Umoren, 2018; Yusuf et al., 2023). This practice often leads to what's known as a "financial illusion," where financial figures are manipulated to create a false sense of financial health or performance. Creative accounting can involve various tactics, including adjusting income and expenses, valuing assets, and changing accounting policies (Ghamri, 2020). In some cases, businesses adopt accounting methods that benefit them, even if they don't accurately reflect their actual financial situation. These tactics create financial illusions that can mislead stakeholders, potentially resulting in poor investment decisions or lending agreements based on inaccurate information. Ensuring the sustainability and integrity of financial reporting is crucial because distorted financial statements, due to creative accounting, can threaten financial market's integrity, erode investor trust, and lead to significant financial losses (Hakami et al., 2020). Addressing the issue of financial illusions and creative accounting is vital for upholding transparency and trust in financial reporting, ultimately safeguarding the health of financial markets and protecting stakeholders' interests.

The modern era has witnessed technological advancements and changes in business practices that have created new challenges in the realm of creative accounting. Companies now have greater access to complex financial instruments and can structure intricate contractual agreements (Arner et al., 2020). These advancements provide opportunities for more sophisticated and concealed forms of creative accounting practices. In cases such as complex financial instruments, companies often utilize financial instruments like derivatives, options, and structured financial products to manage risks or achieve specific financial objectives. However, these instruments can also be creatively employed to influence financial reporting. For instance, companies can leverage options to adjust the value of their assets or liabilities. Furthermore, modern businesses frequently engage in highly complex contractual agreements, such as conditional loan agreements, merger agreements, or global supply chain agreements involving multiple parties (Armour & Enriques, 2018). These agreements can be structured in a way that allows for the manipulation of financial information.

Creative accounting has garnered attention not only in business practices but also in accounting theory (Akpanuko & Umoren, 2018; Isaev, 2022). This phenomenon raises profound questions about the integrity and relevance of financial information presented by companies. Researchers in the field of accounting play a crucial role in examining and understanding the impact of creative accounting practices on the evaluation of corporate performance and investment decision-making (Abed, Hussin, Haddad, Almubaydeen, et al., 2022; Abed, Hussin, Haddad, Al-Ramahi, et al., 2022; Saleh et al., 2023). Accounting practitioners and investors rely on accurate financial statements to make informed decisions. When financial reports are prepared creatively, the information may become unreliable, leading to misguided assessments of a company's performance and value (Jarah et al., 2022).

Therefore, a profound understanding of creative accounting practices becomes highly essential. Meanwhile, governments and regulators also play a significant role in addressing this phenomenon by introducing stricter rules and regulations. However, the creative nature of creative accounting practices makes it challenging to eliminate them. Business practitioners often find loopholes in existing regulations to exploit various creative ways of preparing financial statements (O'Dwyer & Unerman, 2020).

The role of auditors in overseeing the integrity of a company's financial statements has become increasingly complex and demanding. Auditors are faced with growing challenges as creative accounting practices evolve (Ogoun & Atagboro, 2020). They must possess a deep understanding of increasingly complex financial instruments, such as derivatives and structured financial products, which can be used in creative accounting practices (Olojede & Erin, 2021). This understanding must also be combined with proficiency in deciphering intricate contractual agreements, often used to conceal manipulations in financial statements. The ability of auditors to detect signs of manipulation is of paramount importance, requiring them to be skilled financial detectives capable of identifying patterns and anomalies indicative of questionable practices (Hakami et al., 2020; Ismail, 2022). Moreover, the proliferation of complex financial instruments and convoluted contractual agreements poses challenges in keeping pace with changes in creative accounting practices. Regulators need to continuously update regulations and guidelines to remain relevant and effective in addressing increasingly sophisticated creative accounting practices (Roszkowska, 2021). The regulator's ability to adapt to changes in the business and accounting environment is crucial in maintaining the integrity of financial markets and safeguarding the interests of stakeholders.

This research represents an effort to delve deeper into and provide a more profound insight into the phenomenon of creative accounting within the context of accounting science. To achieve this objective, this study employs a holistic approach by combining bibliometric analysis and systematic review. Through bibliometric analysis, this research aims to identify the main trends that have emerged in the literature related to creative accounting during the period 2013-2023. This encompasses the evolution of publication volumes, the highest citations, and the academic networks formed within this domain. Meanwhile, through systematic review analysis with strict inclusion and exclusion criteria, this research will explore the characteristics, methods, and key findings of relevant studies. It is anticipated that with this integrated approach, a better understanding of how the concept of creative accounting has been examined in the literature, the most frequently used methods, and the key findings produced will be gained. The results of this research are expected to make a significant contribution to the development of accounting theory, with a deeper understanding of creative accounting. Furthermore, this study also has the potential to guide business practitioners and regulators in fostering more transparent and ethical business practices while maintaining the integrity of financial reporting. This research represents a crucial step in unveiling the phenomenon of creative accounting in both theoretical and practical aspects.

## 2. METHODS

In the initial stage of bibliometric analysis, this research searched the Google Scholar database using the Publish or Perish tool. This tool allows researchers to easily gather relevant bibliometric data (Gillani et al., 2022). The search was performed using appropriate keywords and parameters related to the research topic, which is creative accounting during the period 2013-2023. Google Scholar was chosen as the data source because it encompasses various journals, conferences, and other scholarly publications (Martín-Martín et al., 2021). The search results in the Google Scholar database yielded 800 relevant articles, which were then used as the database for bibliometric analysis. These articles were published within the researched period and had direct relevance to the research topic. Furthermore, in the bibliometric analysis, trends in publication were identified by calculating the number of articles published each year during the 2013-2023 period. This allowed for an understanding of how interest in the topic of creative accounting has evolved. Additionally, measuring the highest citations was conducted to identify the most influential articles in the literature on creative accounting. This means that articles that have been cited more frequently are considered to have a significant impact on the field of accounting.

To analyze the development of scholarly publications on creative accounting, this research utilized the VOSViewer software, which is a useful tool for visualizing and comprehending the structure of scientific literature. Here is a more detailed explanation of the usage of VOSViewer:

- a) Data Collection: Data obtained from the Google Scholar search, including titles, authors, publication years, and citations from articles related to creative accounting, served as the basis for the VOSViewer analysis. This data needs to be comprehensive and structured to make the analysis results informative.
- b) Creation of Publication Development Maps: VOSViewer allows users to create publication development maps, which are visual representations of the network of scientific literature. In this context, these maps depict how articles related to creative accounting are interconnected.
- c) Data Visualization: One of the key features of VOSViewer is data visualization (Kuzior & Sira, 2022). In the publication development map, articles are represented as nodes, while the relationships between them are represented as lines or edges. This provides an overview of potential topic clusters that may emerge in the literature and the connections between authors contributing to this field.
- d) Topic Cluster Analysis: VOSViewer enables users to identify topic clusters within the literature by examining how nodes are related to each other. Topic clusters are groups of articles closely related to a specific subject. This analysis helps in understanding how the topic of creative accounting is subdivided into different subtopics or areas of focus.

After the bibliometric analysis is completed, and relevant bibliometric data has been gathered, the next step is to conduct a systematic review analysis. This systematic review

analysis employs strict inclusion and exclusion criteria to select the most relevant studies related to the research topic, which is creative accounting in the field of accounting. In this phase, the research selects studies that meet specific qualification criteria. One of the criteria used is the highest citation count. This means that studies that have received the highest citations in the academic literature on creative accounting are identified and included in the systematic review analysis. This selection is important because high citations indicate that these studies have a significant impact in this domain. Once the studies that meet the inclusion and exclusion criteria are chosen, a critical evaluation of each study is conducted. This evaluation encompasses an assessment of the study's characteristics, such as the research methods employed, the sample used, and the key findings produced. This allows the researcher to gain a deeper understanding of the contributions of each study to the understanding of creative accounting in the context of accounting.

The main findings from the selected studies are then synthesized. This means that the results and findings from these studies are combined and analyzed in more depth. The results of this systematic review analysis provide a richer understanding of the research topic, especially from the perspective of studies that have had a significant impact on the literature. By combining bibliometric analysis and systematic review methods, including selection based on the highest citations, this research can generate a comprehensive understanding of creative accounting in the field of accounting. This includes an understanding of publication trends, contributions of specific articles, as well as the characteristics, methods, and key findings of relevant research studies. This combined approach provides a strong framework for investigating and analyzing the research topic in greater depth.

### 3. RESULTS AND DISCUSSION

#### The Publication Trends in Creative Accounting Research

In the first stage of bibliometric analysis, this research focuses on understanding the publication trends in creative accounting research between 2013 and 2023. The primary objective of this initial stage is to identify how the interest in the topic of creative accounting has evolved. Google Scholar database serves as the primary data source for gathering information regarding the annual publication count relevant to creative accounting. A meticulous search was conducted using the Publish or Perish tool to identify articles that aligned with the keyword "creative accounting" during the specified period. The collected data includes information about article titles, authors, publication years, and relevance to the topic of creative accounting. An analysis of publication trends was carried out, resulting in a total of 800 relevant articles retrieved during the 2013-2023 period.

**Table 1.** Percentage of Articles Based on Year of Publication

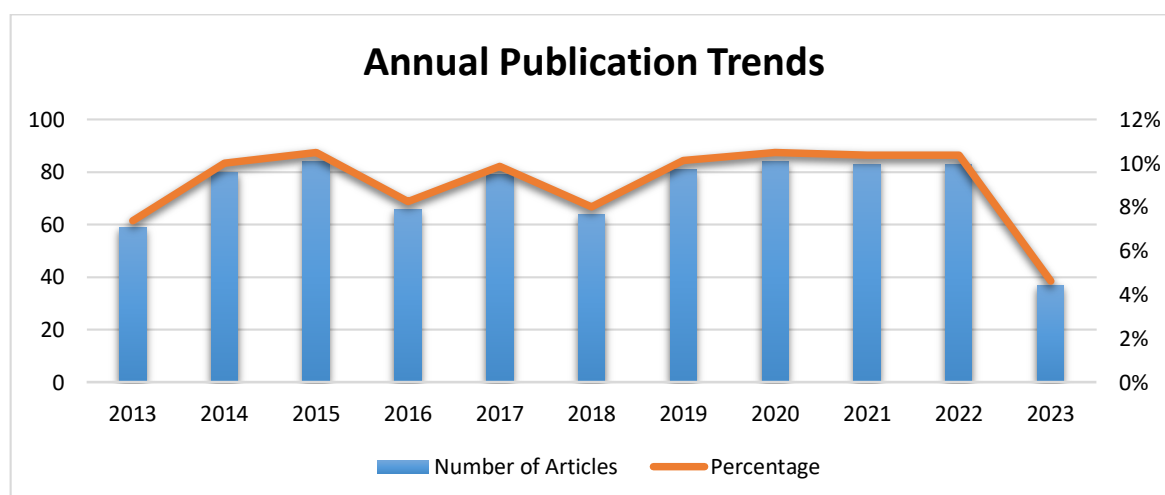
No	Year of Publication	Number of Articles	Percentage
1.	2023	37	5%
2.	2022	83	10%

3.	2021	83	10%
4.	2020	84	11%
5.	2019	81	10%
6.	2018	64	8%
7.	2017	79	10%
8.	2016	66	8%
9.	2015	84	11%
10.	2014	80	10%
11.	2013	59	7%
Total		800	100%

Source: processed by author, 2024

To understand the publication trends, this research organized the data into a table showing the number of articles published each year during the specified period. Here are the results of the publication trend analysis:

- Year 2023: In 2023, there were 37 published articles, contributing to approximately 5% of the total publications. This indicates continued interest in the topic of creative accounting in the final year of the research period.
- Year 2022: The year 2022 recorded the highest number of publications in the studied period, with 83 articles (around 10%). This suggests a potential peak in interest in creative accounting in that year.
- Years 2013-2021: The years between 2013 and 2021 had relatively stable numbers of publications, contributing approximately 7% to 11% of the total publications each year.



Source: processed by author, 2024

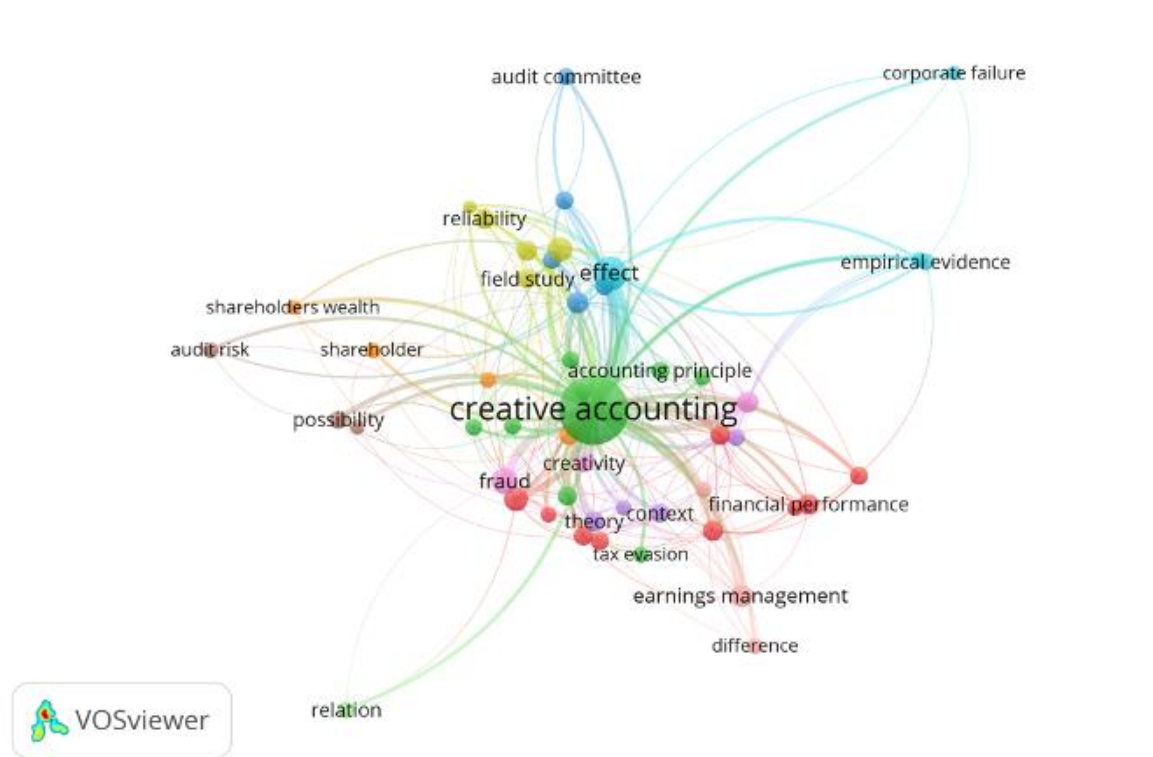
**Figure 1.** Data Visualization of Creative Accounting Publication Trends

From the analysis results, it can be concluded that interest in creative accounting fluctuated during the research period. The years 2015 and 2020 stood out as the years with the highest number of publications, while the ongoing year 2023 also showed strong interest in this topic. Over time, creative accounting remains a relevant subject in academic accounting literature. The significance of understanding these publication trends is that they may reflect the academic response to developments and changes in the real-world practices of creative accounting. This provides valuable context for our research to understand how

academic literature follows or responds to evolving accounting practices. Thus, this initial phase serves as a strong foundation for comprehending the framework of literature related to creative accounting.

### Publication Development Map Visualization

To understand the development of understanding about creative accounting and identify research trends in this field, this study has utilized tools and methods of analysis. One highly useful tool for analyzing the development of publications related to creative accounting is VOSviewer, a software that enables visualization and network analysis of scholarly publications. VOSviewer can be employed to assist in analyzing the evolution of publications related to creative accounting. Its visualization results can aid in identifying relationships between existing research, uncovering research trends, and comprehending the contributions of various authors and journals to this topic. By using visualization to map the development of publications with VOSviewer, we can gain deeper insights into the evolution of understanding about creative accounting and the significant contributions made by various researchers in this field. Additionally, we can also identify research areas that remain unexplored and have the potential to become subjects of study in the future. Thus, this paper aims to provide a comprehensive view of the use of VOSviewer in the context of creative accounting analysis, which can be valuable to researchers, accounting professionals, and policymakers.



Source: processed by author, 2024

**Figure 2.** Visualization of the Creative Accounting Development Map

Refer to Figure 2, which presents the results obtained using VOSviewer. Figure 2 illustrates the relationships and associations between various topics as they appear in the titles and abstracts of research articles related to creative accounting. The key topics identified by VOSviewer include the accounting profession, financial performance, accounting

principles, fraud, financial performance, manipulation, earning management, and audit committees. The connections between these topics are rooted in the complex dynamics of the accounting field and its practical applications within the business world. Let's break down the relationships between these topics in more detail:

- a) **Accounting Profession:** The accounting profession is central to the study of creative accounting because it involves the individuals and organizations responsible for maintaining accurate financial records and ensuring adherence to accounting principles.
- b) **Financial Performance:** Financial performance is a critical aspect of accounting. Creative accounting can impact financial performance by manipulating financial statements to present a more favorable picture of a company's financial health.
- c) **Accounting Principles:** Accounting principles provide the framework for financial reporting. Deviating from these principles is often at the core of creative accounting practices.
- d) **Fraud:** Fraudulent activities, including creative accounting techniques, can lead to financial misrepresentation and negatively affect a company's financial performance.
- e) **Manipulation:** Creative accounting often involves the manipulation of financial data to achieve specific goals, such as inflating profits or hiding financial weaknesses.
- f) **Earnings Management:** Earnings management is a subset of creative accounting where companies use accounting techniques to influence reported earnings. This can involve smoothing out earnings or recognizing revenue prematurely.
- g) **Audit Committee:** The audit committee plays a vital role in overseeing financial reporting and ensuring its accuracy. In cases of creative accounting, the effectiveness of the audit committee becomes crucial in detecting and preventing misrepresentations.

These topics are interconnected because creative accounting practices often involve a combination of factors, including deviations from accounting principles, manipulation of financial data, and their impact on financial performance. The presence of the audit committee is essential for detecting and mitigating such practices. This discussion demonstrates that the topics identified in Figure 2 are closely related and highlight the complexity of creative accounting within the accounting profession and business practices. The close interconnection between creative accounting, financial statements, and fraud creates a strong research foundation in the effort to understand, detect, and prevent unethical accounting practices. The results of VOSviewer visualization provide a clearer insight into how these concepts are interconnected in academic literature, thus enabling researchers and practitioners to identify recent research trends, observe collaborations among researchers, and plan future research directions to effectively address these issues.

### **Creative Accounting in the Highest Cited Literature**

The highest citation trends from each journal provide valuable insights into the impact and contribution of research related to creative accounting in academic literature. It also



reflects how relevant these research studies are considered by other researchers and the academic community. Through the analysis of the highest citations from each journal, this research can identify that certain research works receive more attention than others within the academic community. Through citation trends, it can be observed that specific research studies have played a central role in the development of understanding creative accounting. This reflects a strong interest in the topic and the significant contributions of these research studies to academic literature and accounting practices.

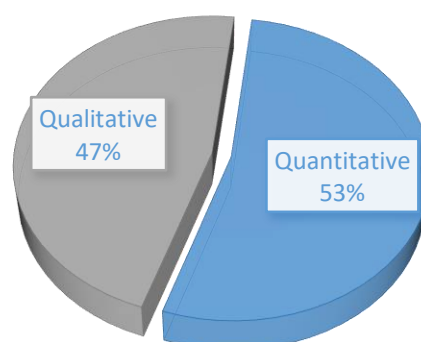
**Table 2.** Creative Accounting Literature Based on Highest Citation Order

No	Title, Authors, Year	Method	Source	Cites
1	"Creative accounting & financial reporting: model development & empirical testing (Tassadaq & Malik, 2015)"	Quantitative	Journal of Economics and Financial Issues	144
2	"Determinants of budget deficits in Europe: The role and relations of fiscal rules, fiscal councils, creative accounting and the Euro (Maltritz & Wüste, 2015)"	Quantitative	Economic Modelling	98
3	"Survey of creative accounting practices: an empirical study (Bhasin, 2016)"	Quantitative	Wulfenia Journal	91
4	"The influence of creative accounting on the credibility of accounting reports (Akpanuko & Umoren, 2018)"	Quantitative	Journal of Financial Reporting and Accounting	86
5	"Solution of adapting creative accounting practices: an in depth perception gap analysis among accountants and auditors of listed companies (Asif et al., 2016b)"	Quantitative	Australian Academy of Accounting and Finance Review	86
6	"Creative accounting—motives, techniques and possibilities of prevention (Remenarić et al., 2018)"	Qualitative	Ekonomski vjesnik	84
7	"Creative accounting: A critical perspective on the market-based method for reporting purchased electricity (scope 2) emissions (Brander et al., 2018)"	Qualitative	Energy Policy	81
8	"Creative Accounting: Techniques of Application-An Empirical Study among Auditors and Accountants of Listed Companies in Bangladesh (Asif et al., 2016a)"	Quantitative	Australian Academy of Accounting and Finance Review	75

9	"Creative spaces in interdisciplinary accounting research (Jeacle & Carter, 2014)"	Qualitative	Accounting, Auditing & Accountability Journal	73
10	"Perception of creative accounting techniques and applications and review of Sarbanes Oxley Act 2002: a gap analysis–solution among auditors and accountants in Bangladesh (Karim et al., 2014)"	Quantitative	Port City International University Journal	71
11	"The effect of auditors' ethics on their detection of creative accounting practices: A field study (Al Momamani & Obeidat, 2013)"	Quantitative	International Journal of Business and management	69
12	"Creative accounting practices in the Indian corporate sector: An empirical study (Bhasin, 2015)"	Qualitative	International Journal of Management Sciences and Business Research	60
13	"Creative Accounting: Is it A Form of Legal Manipulation (Shaikh & Karim, 2014)"	Qualitative	Port City International University Journal	60
14	"Creative accounting: a literature review (Yadav, 2013)"	Qualitative	The SIJ Transactions on Industrial, Financial and Business	60
15	"Creative accounting and electoral motives: Evidence from OECD countries (Reischmann, 2016)"	Qualitative	Journal of Comparative Economics	56

Source: Processed by Author, 2024

### METHOD



Source: Processed by Author, 2024

**Figure 3.** Research Methods from the Highest Cited Literature

The results from Table 2, visualized in Figure 3, demonstrate variations in the research methodology approaches used in the literature on creative accounting. Some studies adopt a quantitative approach, while others utilize a qualitative approach to explore this phenomenon. The combination of quantitative and qualitative approaches in this literature provides a more holistic perspective on creative accounting that illustrates the diversity in the understanding and research approaches to this phenomenon. The quantitative approach provides strong empirical data, while the qualitative approach delves into the meaning and context behind creative accounting practices. Both contribute valuable insights into a deeper understanding of creative accounting.

There is hope that can guide the direction of future research related to creative accounting. Firstly, because the combination of quantitative and qualitative approaches provides a more holistic understanding of this phenomenon, it is expected that future research will continue to apply these mixed methods. This will allow researchers not only to quantitatively measure the impact of creative accounting practices but also to gain a deeper understanding of why these practices are used, how fundamental decision-making underpins them, and how they affect the company's context. Furthermore, another expectation is for research to focus more on the consequences of creative accounting practices in a broader context. This involves researching the long-term impact of creative practices on a company's financial stability, reputation, and even the integrity of the financial markets. In-depth research on the role of such practices in the context of tax policy, regulation, and corporate governance is also greatly needed.

#### 4. CONCLUSION

In this extensive exploration of creative accounting within the accounting literature, a multifaceted understanding has emerged. The publication trends unveiled a consistent and enduring interest in creative accounting, with a steady stream of publications throughout the research period. This highlights the sustained relevance and attention that the subject of creative accounting commands among researchers, practitioners, and stakeholders within the accounting field. The visualization of publication development, as revealed by VOSviewer further illuminated the close intertwining of creative accounting with related topics such as financial statements, fraud, and corporate governance. This intricate web of interconnected concepts underscores the pivotal role of comprehending financial reporting, detecting fraudulent activities, and ensuring sound corporate governance in addressing issues tied to creative accounting. Notably, specific research studies, particularly "Creative accounting & financial reporting" by Tassadaq & Malik, stood out with the highest citation counts, signifying their central contributions to academic literature and practical accounting applications.

These findings hold significant implications for both practice and theory. Practically, they provide insights into the enduring relevance of creative accounting and its interconnectedness with critical accounting domains such as financial reporting, fraud detection, and the accounting profession. This awareness can guide professionals and policymakers in developing more effective measures to combat unethical accounting

practices. Moreover, the study's methodology, which combines bibliometric analysis and systematic review, represents a novel approach that enhances our understanding of creative accounting's evolution and significance. For future research, the study underscores the importance of continuing to employ a mixed-method approach, combining quantitative and qualitative methods, to gain a more comprehensive understanding of creative accounting. Additionally, there is a need for research to shift its focus toward investigating the broader consequences of creative accounting practices, including their impact on financial stability, corporate reputation, and the integrity of financial markets. Investigating the role of these practices within tax policy, regulatory frameworks, and corporate governance is also an avenue that warrants further exploration.

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