عنوان فارسی مقاله:
کنترل رفتار کاربر از طریق اطلاعات حسابداری

عنوان انگلیسی مقاله:
Manipulating user behavior through accounting information

توجه!
این فایل تنها قسمتی از ترجمه میباشد. برای تهیه مقاله ترجمه کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک نمایید.
5. Instead of conclusions … ways of detecting engineering accounting

So, having regard all of these misrepresentations of the financial statements content through creative accounting, we were wondering what would be the ways of detecting these manipulations, but also to prevent the financial performance of companies “makeover”?

An effective way of detecting engineering accounting involves the comparison of cash flows arising from operating activities with the net income generated by this activity. Normally, these are directly proportional. If there is noticed an increase in earnings associated with a decrease of cash flows, we cannot say for sure that it is the effect of the creative accounting, but surely those interested must expect a decrease of future gains.