بحث در مورد تسویه حساب‌ها به عنوان روش حسابداری برای مدیریت ادراکات

عنوان انگلیسی مقاله:

Discussion of Write-Offs as Accounting Procedures to Manage Perceptions

توجه!

این فایل تنها قسمتی از ترجمه می‌باشد. برای تهیه مقاله ترجمه شده کامل با فرمت ورد (قابل ویرایش) همراه با نسخه انگلیسی مقاله، اینجا کلیک نمایید.
3.2 ALTERNATIVE OPPORTUNITIES FOR INCOME MANIPULATION

The Elliott-Shaw paper also does not explore the relation between write-offs and other discretionary actions which can be taken by managers to affect reported income. This relation seems particularly important in dealing with large write-offs, given their high visibility. Presumably, the reason for income manipulation in the first place is to effect wealth transfers. The extent of such transfers depends partly on whether the party adversely affected by the action to transfer wealth can observe those actions. Since write-offs are so readily observable, questions arise about their relationship to other income manipulative actions.