

References

- Balaciu, D., Bogdan, V., & Vladu, A. B. (2009). 'A BRIEF REVIEW OF CREATIVE ACCOUNTING LITERATURE AND ITS CONSEQUENCES IN PRACTICE'. *Annales Universitatis Apulensis : Series Oeconomica*, 11(1), 170-183.
- Baralexis, S. (2004). 'Creative accounting in small advancing countries: The greek Case'. *Managerial Auditing Journal*, 19(3), 440-461.
- Berisha, V., & Shala, A. (2014). 'EFFECT OF CREATIVE ACCOUNTING ON THE COMPANY'. Paper presented at the 374-380. Retrieved from <http://search.proquest.com/docview/1643367025?accountid=13771>
- Blake, J., & Salas, O. A. (1996). 'Creative accounting is not just an english Disease'. *Management Accounting*, 74(9), 54.
- Brinded, L. (2015). *Everything that British supermarkets thought was true has turned out to be wrong*. March 12. Viewed 14 March 2016.
<<http://uk.businessinsider.com/uk-supermarkets-and-british-food-retail-analysis-2015-3?r=US&IR=T>>
- Brown, P. R.. (1988). [Review of *Creative Accounting*]. *The Accounting Review*, 63(3), 538–539.
- Brown, R., & Whittington, M. (2007). 'Financial statement analysis and accounting policy choice: What history can teach US'. *Journal of Applied Accounting Research*, 8(3), 1-47.
- Butler, S. (2015). *Tesco faces US lawsuit over profit overstatement*. 24 March. Viewed 6 May 2016. < <https://www.theguardian.com/business/2015/mar/24/tesco-faces-us-lawsuit-over-profit-overstatement>>
- Daly, D. C. (2009). 'Creative accounting exposed'. *Choice*, 46(12), 2375.
- Ebrahim, A. (2010) 'Audit fee premium and auditor change: The effect of Sarbanes-Oxley act', *Managerial Auditing Journal*, 25(2), pp. 102–121.
- Enron: The Smartest Guys in the Room* . (2005), 2929 Entertainment HDNet Films, starring Jeffrey Skilling.
- Firescu, V. (2014). 'An empirical study on the impact of creative accounting policies on the performance of listed romanian companies'. *Valahian Journal of Economic Studies*, 5(4), 41-48.
- Fridson, M. S. (1993). 'Financial shenanigans: How to detect accounting gimmicks and fraud in financial reports'. *Financial Analysts Journal*, 49(3), 87.

PRACTICES AND ENRON PHENOMENON TO THE CURRENT FINANCIAL CRISIS'. *Annales Universitatis Apulensis : Series Oeconomica*, 13(1), 34-41.

Gibeaut, J. (2004). 'As WorldCom Turns, Cases Pile Up: A Growing Number of Securities Lawsuits Invite More Parallel Proceedings'. *ABA Journal*, 90(9), 40-49.

Goel, S. (2013). 'DECODING GIMMICKS OF FINANCIAL SHENANIGANS IN TELECOM SECTOR IN INDIA'. *Accounting and Management Information Systems*, 12(1), 118-131.

Gowthorpe, C., & Amat, O.. (2005). 'Creative Accounting: Some Ethical Issues of Macro- and Micro-Manipulation'. *Journal of Business Ethics*, 57(1), 55-64.

Littrell, E. K. (1981, 05). 'CREATIVE ACCOUNTING'. *Management Accounting (Pre-1986)*, 62, 54.

McLanney, Eddie, Peter Atrill. (2014). *Accounting and Finance: An Introduction*. 7th. Harlow, United Kingdom: Pearson Education Limited.

Park, C.. (1958). 'Thought Processes in Creative Accounting'. *The Accounting Review*, 33(3), 441-444.

Person, S. (2002). 'The financial numbers game: Detecting creative accounting Practices'. *Journal of Accountancy*, 194(6), 88.

Pop, R. V., PhD. (2013). 'THE IMPACT OF CREATIVE ACCOUNTING ON FINANCIAL AUDIT'. *Studia Universitatis "Vasile Goldis" Arad.Seria Stiinte Economice.*,23(4), 56-62.

Rosenblum, P. (2014). *Tesco's accounting irregularities are mind blowing*. 22 September 2014. Viewed 6 May 2016.

<<http://www.forbes.com/sites/paularosenblum/2014/09/22/tescos-accounting-irregularities-are-mind-blowing/#33dc70572cdf>>

Salome, E. N., Ifeanyi, O. M., Ezemoyih, C. M., & Echezonachi, O. E. (2012). 'THE EFFECT OF CREATIVE ACCOUNTING ON THE JOB PERFORMANCE OF ACCOUNTANTS (AUDITORS) IN REPORTING FINANCIAL STATEMENTIN NIGERIA'. *Kuwait Chapter of the Arabian Journal of Business and Management Review*, 1(9), 1-30.

Scharff, M. M. (2005). 'Understanding WorldCom's accounting fraud: Did groupthink play a role?'. *Journal of Leadership & Organizational Studies*, 11(3), 109-118.

Shah, S. Z. A., Butt, S., & Tariq, Y. B. (2011). 'Use or abuse of creative accounting

- Vladu, A. B., Matis, D., & Salas, O. A. (2012). 'TRUE AND FAIR VIEW AND
'CREATIVE ACCOUNTING CONCEPTUAL DELIMITATIONS BASED ON
PAPINEAU'S TREE METHODOLOGY'. *Annales Universitatis Apulensis : Series
Oeconomica*, 14(1), 104-115.
- Tesco Plc 2012. *Annual Report 2012* , Tesco Plc. Hertfordshire. UK, viewed 10 July 2016.
- Tesco Plc 2013. *Annual Report 2013* , Tesco Plc. Hertfordshire. UK, viewed 10 July 2016.
- Tesco Plc 2014. *Annual Report 2014* . Tesco Plc. Hertfordshire, UK. viewed 22 April 2016.
- Tesco Plc 2015. *Annual Report 2015*. Tesco Plc. Hertfordshire, UK. viewed 15 April 2016.
- The Institute of Grocery Distribution. (2015). 'How much is the UK grocery market worth? And which are its most important channels?'. Belconnen, ACT, viewed 27 March 2016, <http://www.igd.com/Research/Retail/UK-grocery-retailing/>>.
- Wyld, D. C.. (2010). 'Executive Stock Options: Still Plenty of Shenanigans?'. *Academy of Management Perspectives*, 24(2), 79–80.
- Yadav, Brijesh . (2013). ,Creative Accounting: A literature Review'. *The SIJ Transactions on Industrial, Financial & Business Management (IFBM)*, Vol.1/No.5, 181-193.
- Jones, M., (2011). *Creative Accounting, Fraud and International Accounting Scandals*. West Sussex: John Wiley & Sons Ltd.