

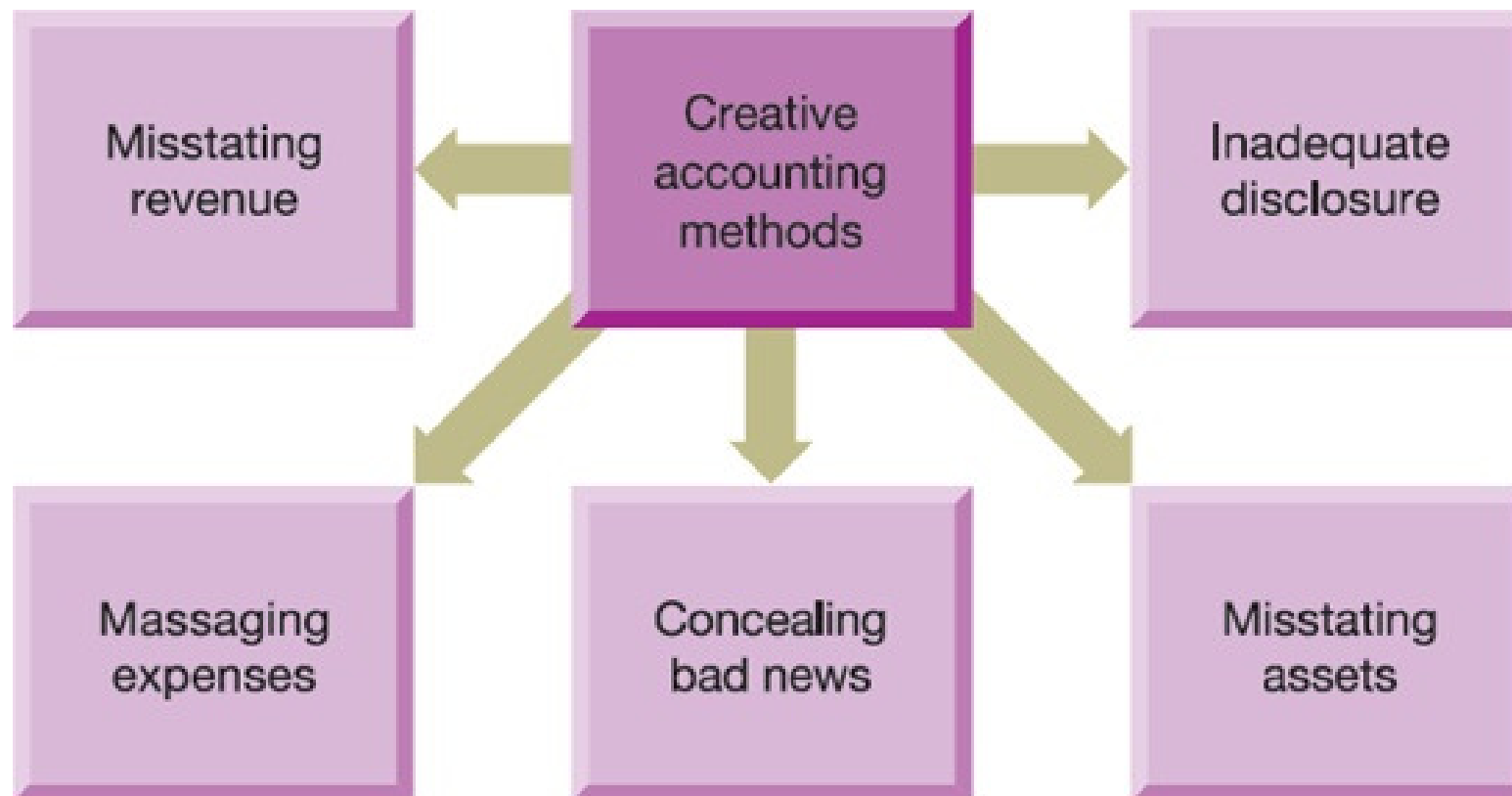


softconsulting

Creative Accounting Methods

Autor: Lejla Softić, dipl.oec.
Konsultant za poslovni razvoj

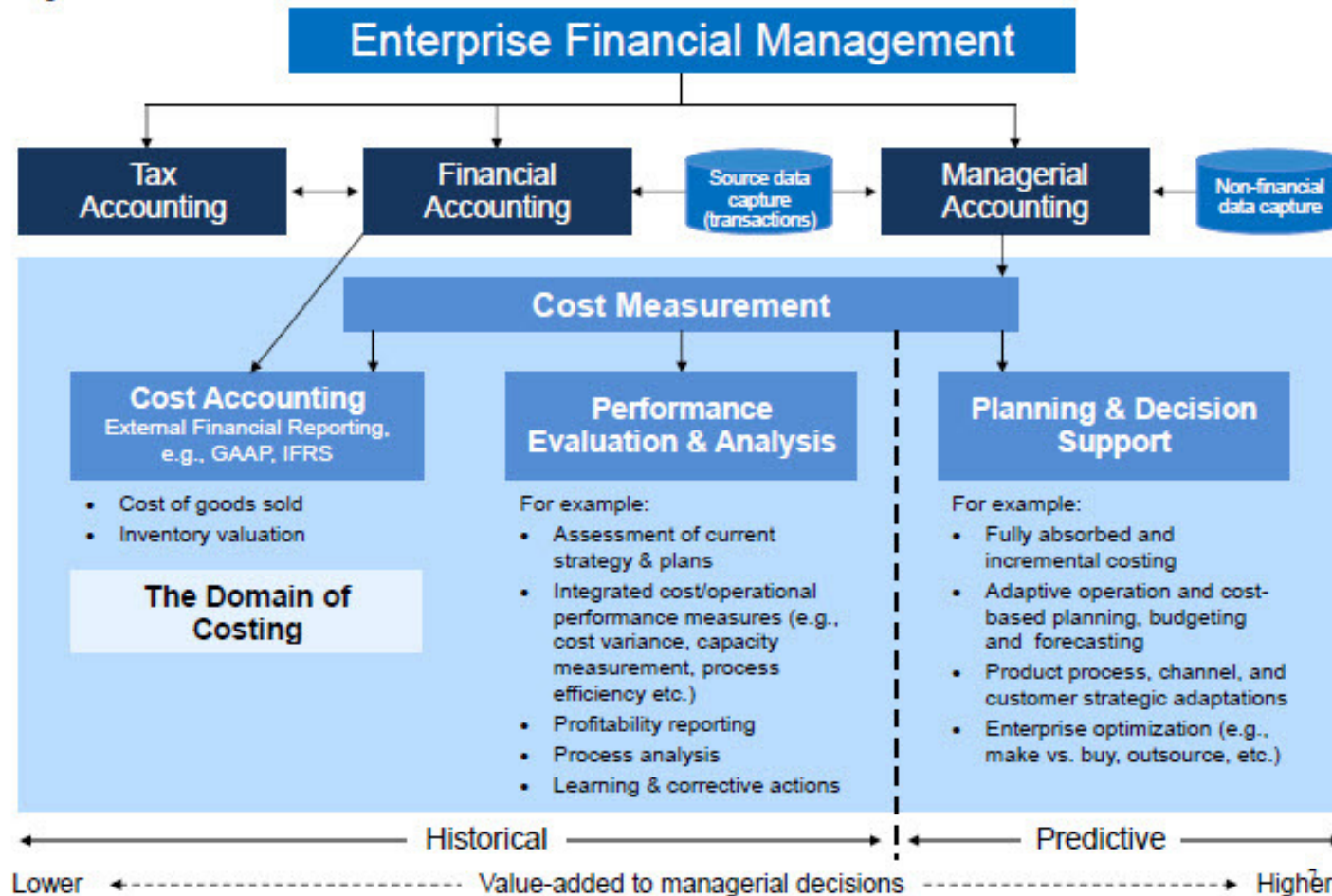
Creative Accounting Methods



Management accounting

IFAC PAIB COMMITTEE INTERNATIONAL GOOD PRACTICE GUIDANCE

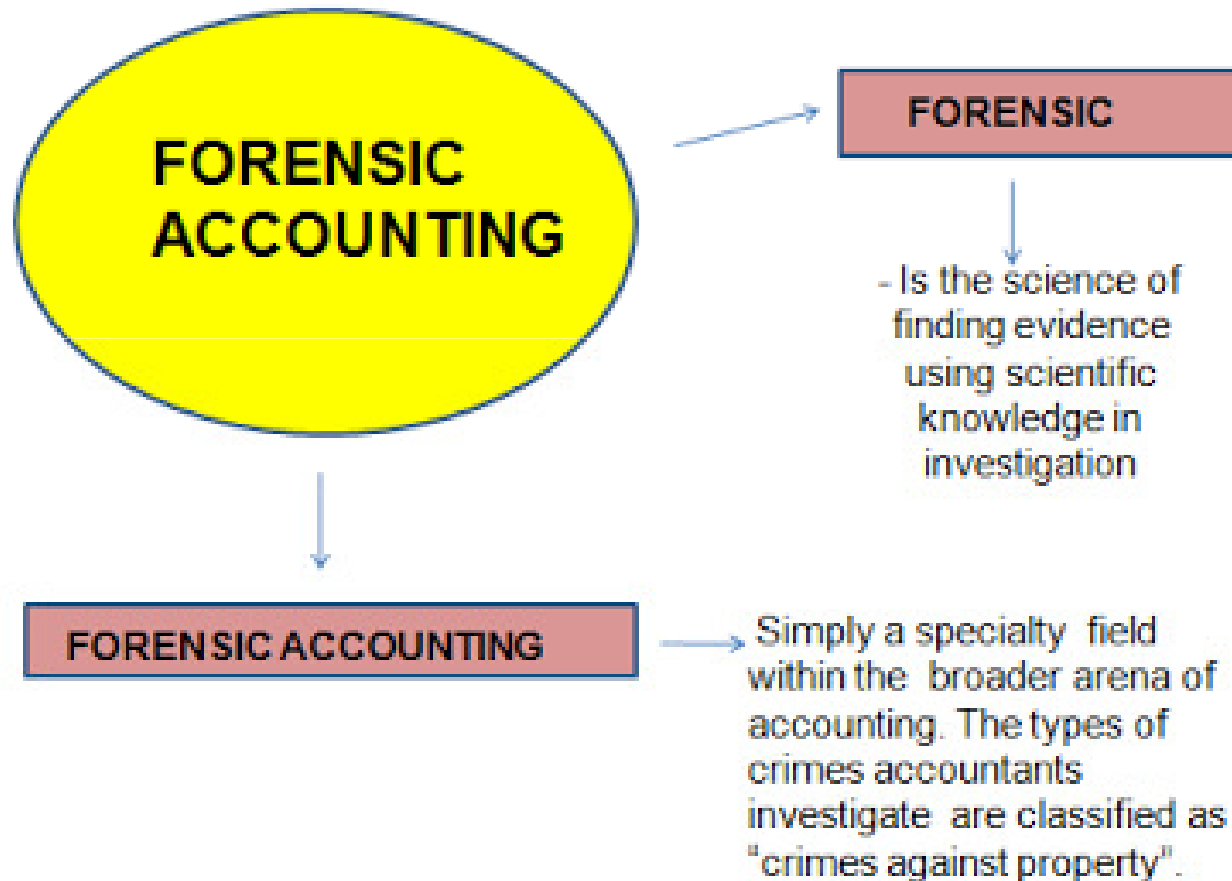
Figure 1



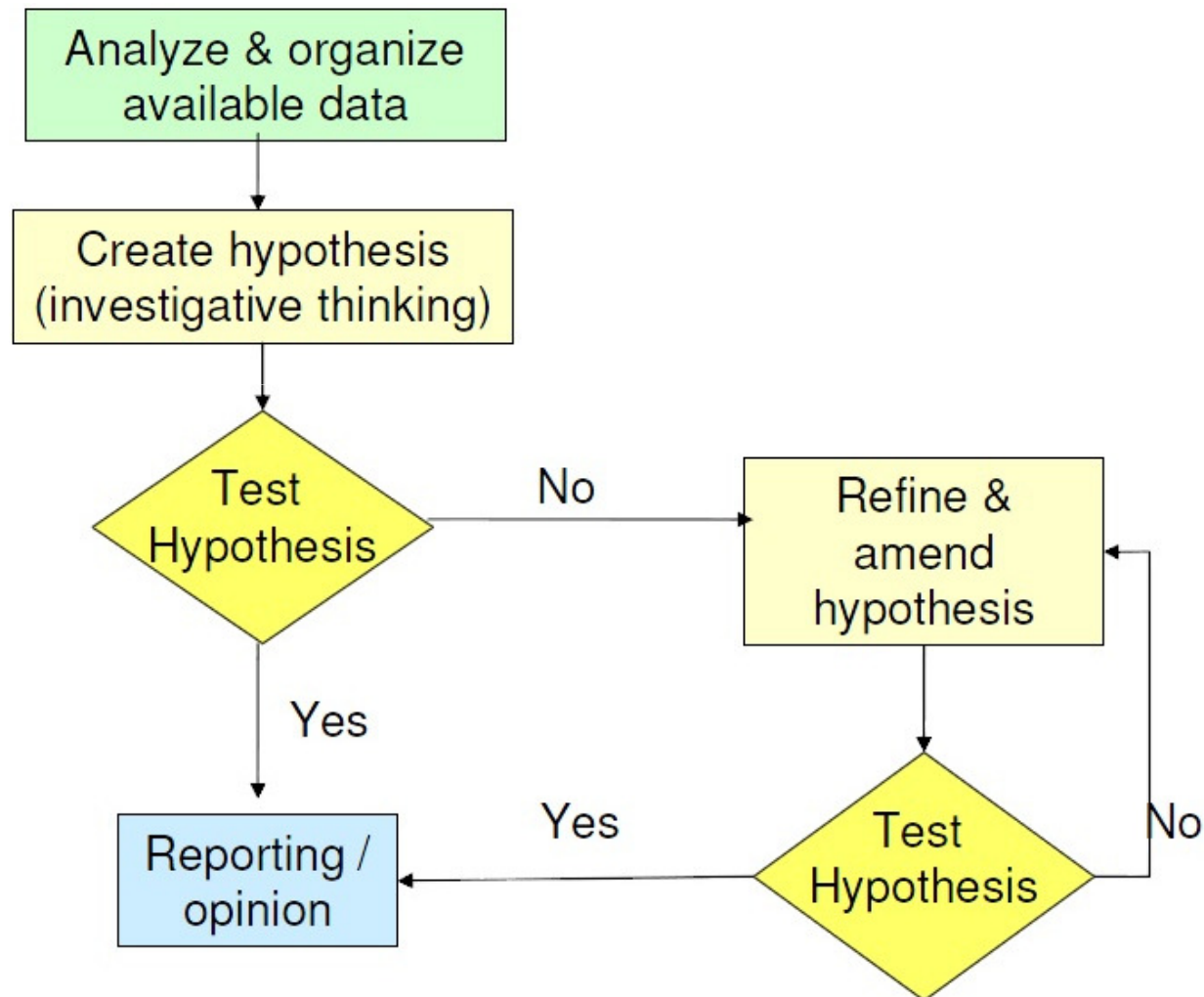
Forensic accountant

- **Forensic accountants** are experienced auditors, accountants, and investigators of legal and financial documents that are hired to look into possible suspicions of fraudulent activity within a company; or are hired by a company who may just want to prevent fraudulent activities from occurring.
- They also provide services in areas such as accounting, antitrust, damages, analysis, valuation, and general consulting
 - Source:http://en.wikipedia.org/wiki/Forensic_accountant

Forensic Accounting



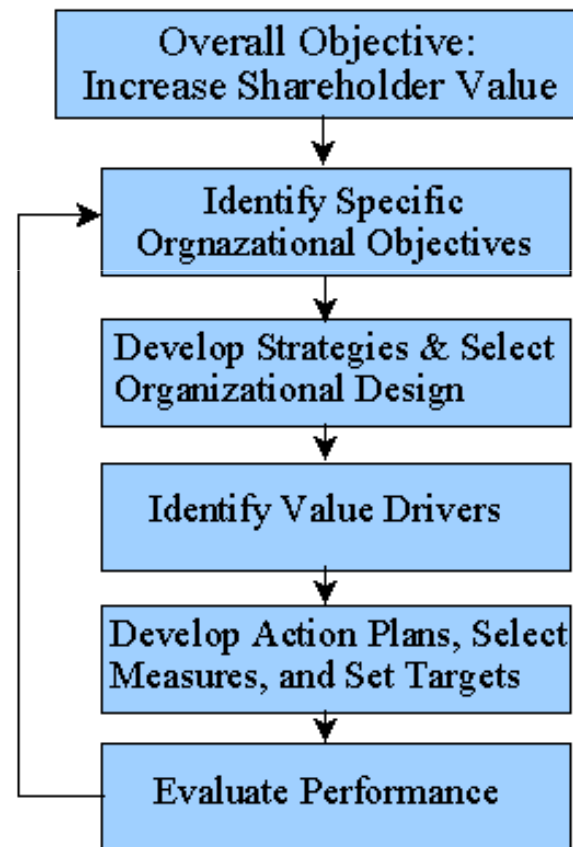
Forensic Accounting Methodology



The Value-Based Managerial framework

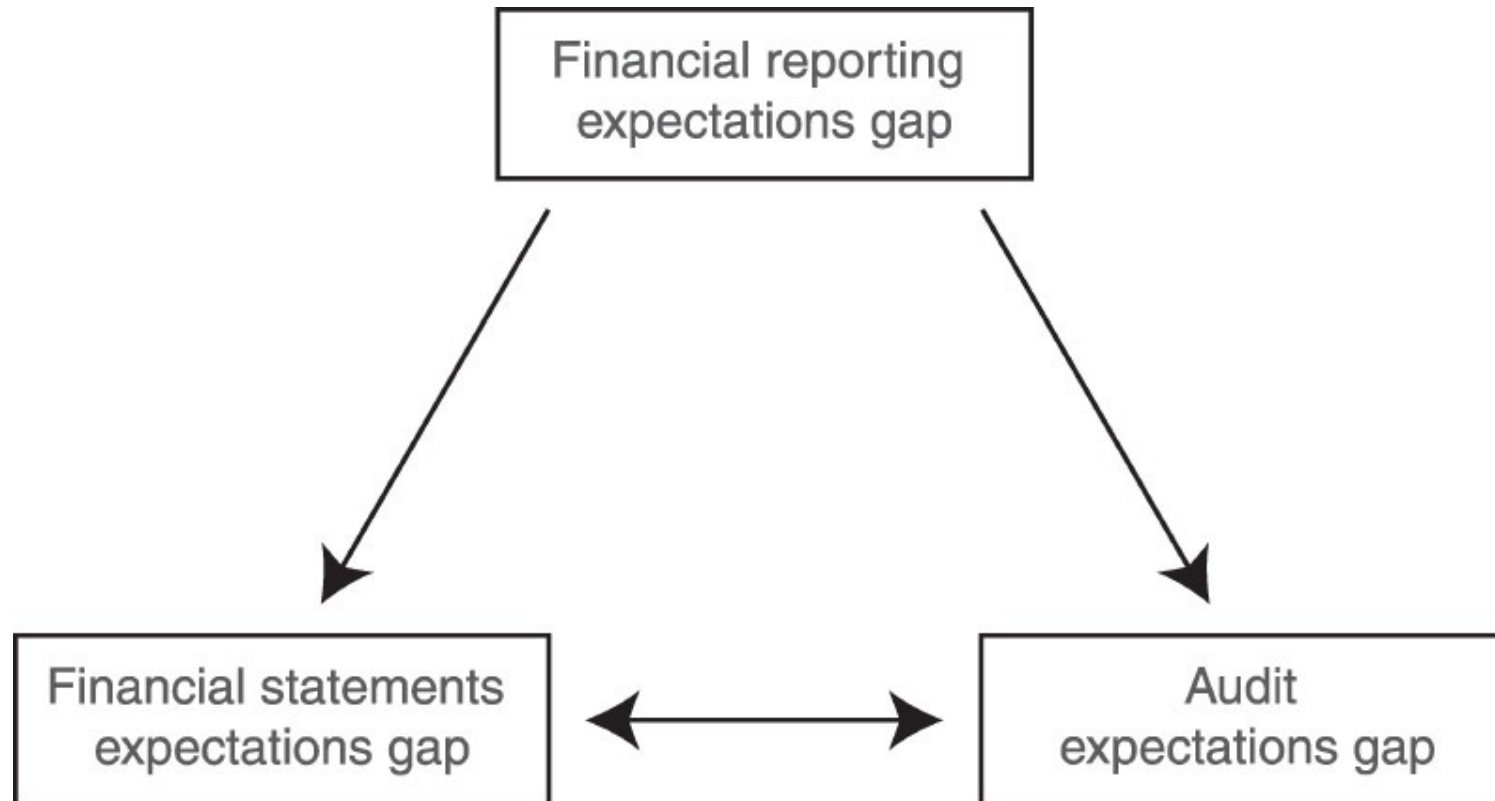


Value-Based Management Accounting Framework*

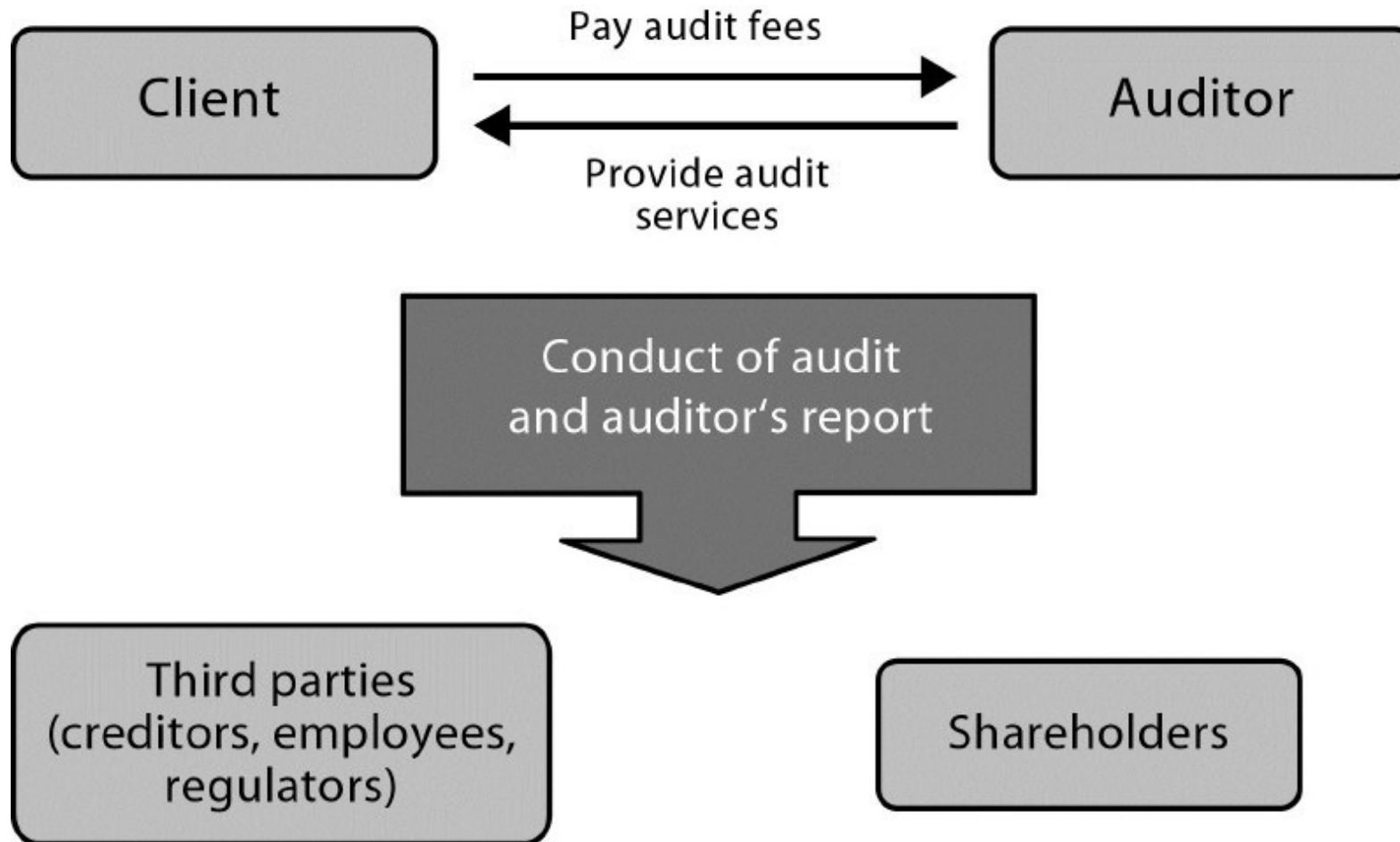


* Adapted from Ittner & Larcker Figure 1, p. 353.

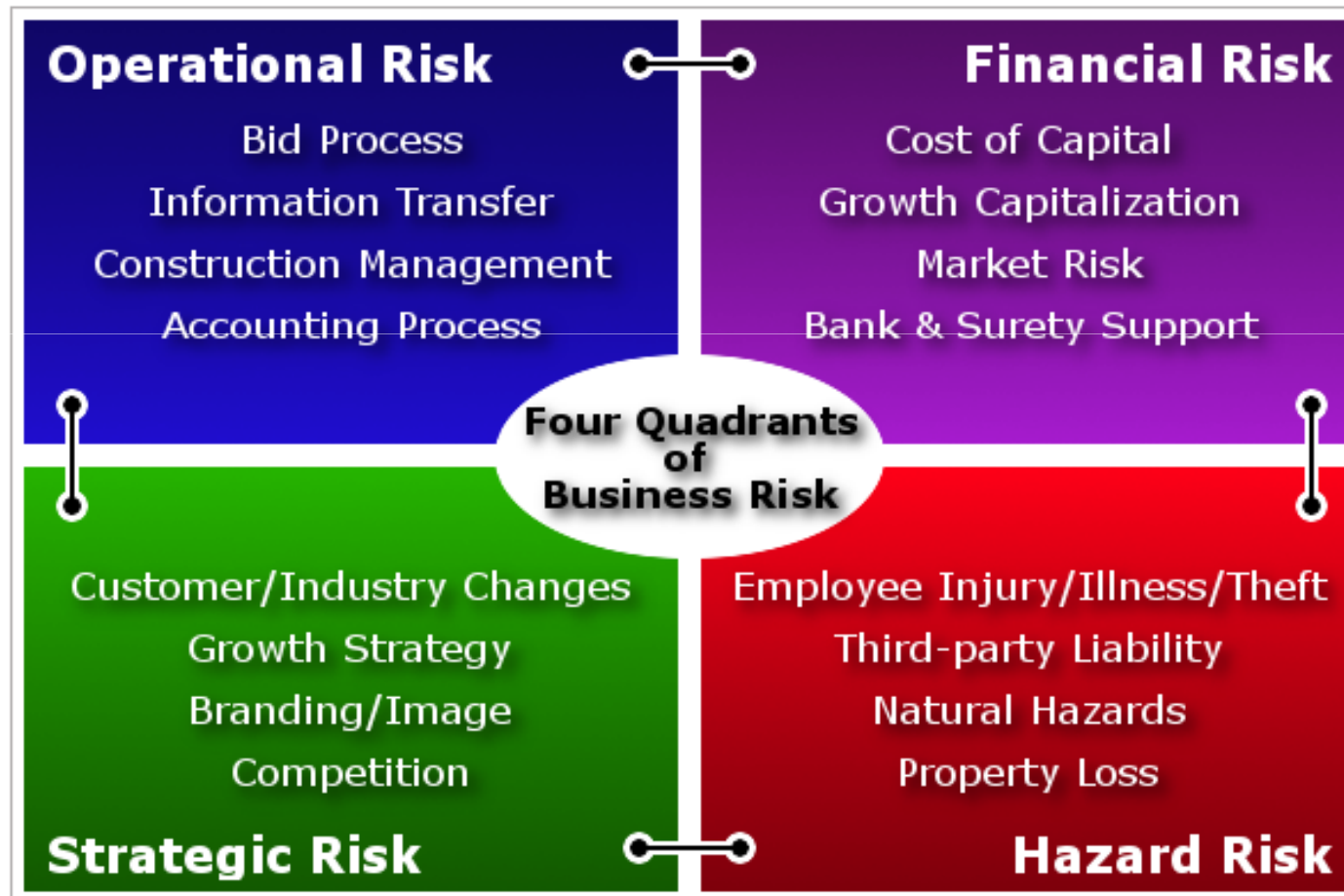
The Financial Reporting Expectations Gap



Creative Accounting & Auditors' Roles



Zaključak



Hvala na ukazanom povjerenju !

▶ Kontakt:

- lejla.softic@savjetnik.ba
- 061/897-262
- www.savjetnik.ba