

THE ROLE OF CREATIVE ACCOUNTING IN PROMOTING ENTREPRENEURIAL E-COMMERCE FOR COMPANIES

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ABSTRACT

The research aims to demonstrate the role that creative accounting can play in promoting electronic commerce in light of the modern changes in the business environment. Two hypotheses have been put forward, namely: (1) The industrial joint stock companies listed on the Iraq Stock Exchange apply creative accounting methods; (2) Creative accounting helps promote electronic commerce in a way that is compatible with the demands of today's business environment. A group of administrators and accountants make up the study sample. For the year 2019, auditors and financial analysts of manufacturing industries listed on the Iraq Stock Exchange. The research produced a set of results, the most important of which was that creative accounting can help promote electronic commerce in industrial companies listed on the Iraq Stock Exchange. A questionnaire form was developed that was consistent with the research goals and hypotheses, and a set of statistical methods were used, and the research produced a set of results, the most.

Keywords: Promoting, Stock Exchange, Hypotheses, Electronic commerce.

INTRODUCTION

Creative accounting is the process of converting accounting numbers from their real image to a desirable one through the exploitation of accounting rules in order for new numbers to deliver a positive result advantage to the company without regard for any of the accounting standards or laws. The modern business environment as well as the technological development of information and communication and the use of electronic commerce methods, where The applications of electronic commerce on the Internet entails, is a contemporary phenomenon that dates back to the early 1990s, and it entails many basic components, including the use of computers and communication technology, as well as information systems, software, and other means and methods that make this process easier.

Search Problem

The research problem is that some companies want to achieve specific goals, which prompts them to process data by devising new accounting methods under the application of electronic commerce, and this is called creative accounting, and therefore the following question can be used to express the issue: Is it possible for Creative accounting to assist businesses in supporting e-commerce?

The Importance of Research

The research derives its importance from the importance of the topic of creative accounting as a methodology that derives its thinking, methods and tools from the recognized accounting, in addition to the importance of the topic of electronic commerce and the suitability of these two variables to the requirements of the modern business environment.

Research Objectives

The study's aim is to investigate the knowledge foundations of innovative and electronic commercial accounting, in addition to explaining the role that creative accounting can play in promoting electronic commerce in light of today's business environment variables.

Research Hypotheses

The investigation is focused on two hypotheses: (1) the industrial joint stock companies listed on the Iraq Stock Exchange apply creative accounting methods, (2) Creative accounting helps promote electronic commerce in a way that is compatible with the demands of today's market climate.

Research Sample

A group of managers, accountants, auditors, and financial analysts from industrial companies listed on the Iraq Stock Exchange for the year 2019 make up the research sample.

The Concept and Importance of Creative Accounting

Creative accounting is seen as a set of procedures or steps that are used for the purpose of manipulating financial numbers through the use of accounting principles options and practices or any procedure or step towards profit management or income smoothing (Amat & Blake, 2005), and as such it is the process of number conversion. Accounting from its true image to a desirable image through the exploitation of existing accounting laws in such a way that the new numbers benefit the economic unit without jeopardizing any of the accounting principles and rules (Oliver & Amat, 2003) so creative accounting is a set of accounting procedures taken to facilitate the process of accounting manipulation by making use of the alternatives in the accounting laws and the existing measurement options, or it is the process that structure the deals in order to produce the required accounting results and not to record the transactions in a neutral and compatible manner (Amat et al., 2000). The accounting process includes addressing many governance issues and resolving conflicts between competing approaches or approaches in order to present the outcomes of financial events and business processes, and this versatility allows for more creative thinking. Manipulation and deception, these practices have become the fruits of the accounting profession elements known as creative accounting, such as misrepresentation or misrepresentation. (Al-Khashawi & Al-Dossary, 2008).

Economic units sometimes resort to some accounting procedures in pursuit of a virtual (unreal) improvement either in their profitability or in their financial position by taking advantage of the diversity of accounting policies that allow accounting standards for the economic unit, or by exploiting gaps in external auditing methods. Following them in the areas of financial statement measurement and disclosure practices, which has a negative impact on the

quality of the numbers that these statements show, whether in relation to profits or financial position, and then on the reliability of financial ratios (Matar, 2003).

The financial reports that result from these practices are complex and exciting, which is why it's been dubbed "creative accounting. used with the intention of misrepresenting the real income, assets and liabilities of the economic unit, and thus give illegal or questionable benefits to maintain the entity of economic unit accounts (Breton & Taffler, 2001), then Creative accounting is a process of manipulating accounting numbers by seizing the opportunity to get rid of adherence to accounting rules, measurement alternatives and disclosure applications to transfer the financial statements from what they should be to what the compiler of these statements prefers to report, and it is also a process through which transactions are structured in order to achieve accounting outcomes They are expected to record these transactions in a coordinated and neutral manner rather than in a coordinated and neutral manner (Al-Khashawi and Al-Dossary, 2008).

Sen & Lnanga poses the following question: Are creative accounting practices a blessing or a curse? As these practices can be a blessing when something new is found to modify the accounting system, so it becomes an addition to the existing balance of accounting knowledge, but it is a curse and unwanted when Immoral factors enter the economic unit and there becomes an exaggeration and a deceptive state of accounting creativity, meaning that accounting creativity as a method has no objection, but when unethical elements enter it, the resulting financial reports become far from correct and fair (Sen & Lnanga, 2000) Thus, creative accounting is a comprehensive and general description It is the It's the mechanism by which accountants use their knowledge of accounting principles to manipulate the numbers presented in a company's accounts for linear motives. Economic units (Phillips, 2002).

Based on the above, the researcher believes that creative accounting is nothing but innovative practices through which accountants use their knowledge of accounting rules and laws to process the numbers recorded in the accounts of economic units or to manipulate them with the intention of achieving specific goals, as creative accounting includes a set of practices that may not be It represents a departure from generally accepted accounting principles.

The Concept of Electronic Commerce and its Benefits for Companies

E-commerce includes the exchange of products and services via an electronic medium, i.e. the Internet, and according to the World Trade Organization, it contains various activities in the production, distribution, marketing, sale, or delivery of goods and services to the buyer through electronic media (Al-Essawi, 2001). Some economists believe that electronic commerce is the process of communicating and exchanging information between commercial parties in order to complete a transaction. and deals, and this is through information communication, market service and virtual projects (Aliouh, 2002).

Some believe that e-commerce, in addition to the aforementioned, grants fundamental flexibility to electronic networks. E-commerce has given new opportunities to all those responsible for managing and managing commercial activities as well as exploiting digital information within the framework of commercial activity, and it also facilitates cooperation between different business groups, and these Groups can be a service that distributes information within an organization with the aim of developing a marketing strategy (Tung, 2016).

Electronic commerce through Internet networks (E-Commerce) and the applications it entails is a relatively new phenomenon that dates back to the early 1990s, and several concepts have appeared, each attempting to explain and characterize the nature of this e-commerce and its

associated practices and activities. It's possible that the variety of meanings is due to the fact that and other means and methods that facilitate this process (Zhao, 2018).

The digital economy encompasses e-commerce, as well as the industries that produce and use information technology, communications equipment, and telecommunications services. One of the popular definitions of electronic commerce in the literature is "the practice of trading goods over the internet to communication (Mundy, 2016).

There are those who understand e-commerce in terms of its components or the parties involved. E-commerce, according to communication experts, is a method of delivering information or products through telephone lines, spider-web networks, and other means. It is the process of using technology to make commercial transactions from the perspective of business owners. (Wong, 2016).

The most prominent economic benefits of e-commerce obtained at the level of institutions and companies are summarized as follows: (March, et al, 2002)

Expanding the scope of the market: e-commerce expands the use of the Internet to conduct business results in the development of goods. And services available to the greatest possible number of customers, as well as access to global markets and create new markets that could not be found in traditional trade.

Activating the concept of perfect competition in the market: E-commerce reduces the gap between suppliers and buyers by allowing for a close electronic presence between the seller and the consumer, resulting in higher product quality and pre- and post-sale service quality.

Reduced costs of business operations: Gathering information, negotiating, brokerage fees, sales commissions, administrative processes, and other costs of company transactions account for a significant portion of the product price. By improving information flows and increasing business coordination, e-commerce plays a significant role in lowering these costs..

Better control over inventory management: This is accomplished through the supply chain management system's withdrawal process, which begins with the buyer's commercial order and ends with the buyer receiving his order through appropriate temporary manufacturing.

The Relationship between Creative Accounting and Electronic Commerce and their Suitability for the Requirements of the Modern Business Environment

Accounting innovation in companies is related to the introduction of changes and developments in new business policies and procedures, as well as professional practices and different managerial accounting experiences, it has become a very important competitive advantage and an effective tool for management and treatment of accounting obstacles and problems within the company by using different methods to generate ideas for creative accounting and benefit from them These methods are as follows: (Narrator, 2007), (Amat & Blake, 2005)

Flexibility of laws: that is, the variety of accounting methods, options and alternatives available and accounting principles generally accepted, as well as the existence of some accounting provisions and rules that allows the company to choose between different accounting methods and alternatives.

Estimated values: There are certain accounting restrictions in the accounts that include a degree of judgment and personal judgment in many aspects of the accountant's work. Examples of cases that require this estimation include estimating the useful life of the fixed asset and others.

Due to the multiplicity of accounting methods and alternatives, this flexibility exists within the areas of accounting innovation represented by the accounting information system,

accounting measurement, methods of presenting data, concepts, assumptions, foundations and various standards for accounting, developing automated programs, and financial analysis (Balaciu 2010). The regulatory framework for the accounting profession is an accounting innovation, either if it is outside the legal framework, it is another thing represented by manipulation and fraud, as flexibility in choosing accounting methods and alternatives and preparing accounting estimates if it leads to a true and fair picture of the outcome of the activity, the work is within the legal framework of the profession and is to meet The needs of the users of the financial statements, that is, this flexibility will lead to the creation of a creative image, that is, the accountant was creative in reaching a more expressive picture of the reality of the result of the activity and the financial position of the company. Misleading the result of the activity and the financial position of the company, then this is manipulation of accounts and not creativity of accounting (Jones, 2007).

If the accountant resorted to deliberately changing the timing of operations to achieve special goals, this would be contrary to the generally accepted accounting principles which stipulate the recording of economic events according to the date of their occurrence. Likewise, if the accountant records fake operations, this means a departure from those principles which stipulate that Accounting treatments express the reality of the economic event and its objectivity in the company (Al-Rawi, 2007).

And creative accounting methods can help in promoting electronic commerce by helping to expand the Because the practice of trade through the Internet makes products of goods and services accessible to the greatest possible number of people, it provides access to local markets as well as global markets and creates new markets that could not be found in traditional trade. Consumers' perspectives (March, et al, 2002). In addition to minimizing distances between producers and customers, this makes for a close electronic presence between the seller and the buyer, which leads to improved product level and quality through pre- and after-sales services. (Andresen, 1992), and innovative accounting practices lower the costs of business operations, as seen in The price of a product includes information gathering, negotiation, brokerage fees, sales commissions, administrative processes, and so on. E-commerce helps to reduce these costs by improving the flow of information, goods, and services, as well as increasing business coordination. (March et al., 2002).

From the foregoing, the researcher concludes that following the legal and regulatory procedures for the accounting profession does not prevent the practice of creative accounting in companies for several reasons, the most important of which is the multiplicity of accounting methods and treatments, in a method that can assist businesses in promoting e-commerce in a manner that is consistent with the needs of today's business environment.

Research Society and Sample and the Statistical Techniques Employed

There are a variety of people who work in the field of science. Administrators, accountants, auditors and financial analysts in the industrial shareholding companies listed on the Iraq Stock Exchange. Either the research sample, a sample of those individuals was chosen, as 112 Questionnaires were handed out. All of which were retrieved. The questionnaire form was designed and the questions were formulated in order to convert the answer to quantitative values on the five-degree Likert scale and in the range from 1 to 5, and the apparent validity of the instrument was verified using the Cronbach Alpha test in order to verify its internal consistency, the search variables' coefficient was (0.81). This means that the responses of the members of the study sample have a high degree of reliability, and a number of statistical methods were used,

including the arithmetic mean relative to the maximum value of the five-degree Likert scale, percentages, and standard deviation, as well as the use of the T-test to show that

The results of distributing the questionnaire and analyzing the demographic characteristics of the research sample

The questionnaires distributed to the research sample amounted to 112 questionnaires, and they were collected, meaning that the percentage of the forms recovered was 100%, and it is clear that 17.8% of the research sample individuals are 71.4 percent of them are between the ages of 30 and 40, and the rest are between the ages of 40 and 50. They are more than 50 years old, and the male-to-female ratio in the study sample was achieved 70%, or the number of females who made it to the top 30%. The percentage of those holding a bachelor's degree among the research sample was 80.3%, those holding a master's degree 10.7% and holding a doctorate 9%, which means that they are competent to comprehend the situation. The topic. Regarding the years of experience of the research sample, the largest percentage was for the group of more than 15 years, at 69.6%.

Test the research hypotheses and analyze the results:

The results of the respondents' responses are presented in this paragraph. Sample members will be presented and then hypotheses will be tested to demonstrate the role of creative accounting in promoting corporate electronic commerce, as follows:

The first hypothesis test's findings are as follows: - which states : (The industrial joint stock companies listed in the Iraq Stock Exchange apply creative accounting methods), and to test this hypothesis, arithmetic averages and standard deviations were extracted for each paragraph of the paragraphs or variables of the first research hypothesis, and as is as seen in the Table 1 below.

No.	The Paragraphs	Arith metic mean	standard deviation
1	Reducing the field of choosing by lowering the variety of choices and accounting methods available or determining the conditions in which each treatment can be used in a manner that is consistent with the company's conditions.	4.322	0.583
2	Activating the "stability" hypothesis, which means consistency in using the accounting policies used, such as the method of calculating depreciation premiums on assets and methods of evaluating the commodity stock at the end of the period.	3.512	0.455
3	Developing the accounting culture among investors and businessmen who use accounting information, and ensuring the reliability of this data and its suitability for users when making their decisions.	4.112	0.541
4	Increasing financial analysts' interest in aspects of accounting application and creative accounting applications, in addition to showing their impact on performance indicators and the extent of financial and operational performance improvement as a result of their application.	4.343	0.459
5	Raising the professionalism of auditors working in audit offices, enhancing their ethical behavior, and training them to discover creative accounting methods, especially those methods that are manipulative and not creative.	3.876	0.472
6	Activating professional regulation by tightening penalties for accountants and auditors who are complicit with corporate managements in applying negative creative accounting practices, and working not to mislead the information contained in the financial statements.	3.502	0.538
The overall average		3.945	0.508

Source: The researcher's own work.

The paragraph (decreasing the field of choosing alternatives and accounting treatments by limiting the number of options and accounting treatments available or by defining them. the conditions under which each treatment can be used in a way consistent with the company's conditions) has achieved an arithmetic mean, as shown in the table above. (4.322) and a standard deviation (0.583), either the paragraph (activating the "stability" hypothesis, which means consistency in the use of accounting policies used as a method of calculating depreciation premiums on assets and methods of valuing commodity stock at the end of the period), it got an arithmetic mean (3.512) and a standard deviation (0.455), and the paragraph (Developing the accounting culture between investors and businessmen who use accounting information, and ensuring the reliability of this data and its suitability for users when making their decisions) has obtained an arithmetic mean (4.112) and a standard deviation (0.541), either paragraph (increased interest of financial analysts in aspects of accounting application and applications Creative accounting, in addition to explaining its impact on performance indicators and the extent to which financial and operational performance has improved as a result of its application) has obtained an arithmetic mean (4.343) and a standard deviation (0.459), while the paragraph (raising the number The professionalism of auditors working in audit offices, enhancing their ethical behavior and training them to discover creative accounting methods that are manipulative and not creativity) have obtained an arithmetic mean (3.876) and a standard deviation (0.472). Finally, the paragraph (activating professional regulation by tightening penalties for accountants and auditors who are complicit with Corporate administrations in applying negative creative accounting practices, and working not to mislead the information contained in the financial statements) have obtained an arithmetic mean (3.502) and a standard deviation (0.538), and the general average for this hypothesis was (3.945) with a standard deviation (0.508). To test this hypothesis, a (T) test was used for one sample, and the results were as shown in Table 2.

Average	deviation	T value	Degree	Indication level	The difference is the arithmetic mean	Confidence interval for 95% in the arithmetic mean	
Arithmetic	Standard	Calculated	Freedom			Lower	Upper
3.945	0.508	5.673	111	0	1.503	1.124	1.882

Source: The researcher's own work

Based on the estimated value of (T) of (5.673), which is a statistically significant value at the level of significance (0.001), it is obvious that there is statistical significance among the variables of the first hypothesis. This suggests that the theory is accepted and that joint-stock manufacturing companies exist. Practicing on the Iraq Stock Exchange. The findings of the second hypothesis test are as follows: (Creative accounting helps in promoting electronic commerce in a manner that is consistent with the requirements of the modern business environment). The following table shows the calculated arithmetic averages and standard deviations.

Table 3
THE ARITHMETIC MEANS AND STANDARD DEVIATIONS OF THE SEARCH SAMPLE ANSWERS FOR THE SECOND HYPOTHESIS PARAGRAPHS

No.	The paragraphs	Arithmetic mean	Standard deviation
1	E-commerce is based on the use of innovative accounting approaches to promote the use of contact and information between commercial parties in order to complete transactions..	4.225	0.524
2	E-commerce and creative accounting give essential flexibility to electronic networks, and work on the conduct and management of commercial activities and the exploitation of digital information.	4.128	0.513
3	E-commerce uses computers, communication technology, information systems and software, and creative accounting creates appropriate accounting treatments for this.	3.535	0.415
4	E-commerce works on practicing the trade of goods and services with the help of communication tools, and creative accounting creates the appropriate and timely accounting treatments.	4.002	0.508
5	E-commerce and creative accounting make commercial transactions proceed automatically and quickly, in order to meet the desires of companies, consumers and managers to reduce the cost of service.	3.885	0.499
6	E-commerce reduces distances between suppliers and buyers with the aid of creative accounting, allowing for a near electronic presence between seller and buyer.	3.561	0.4673
The overall average		3.889	0.488

Source: Prepared by the researcher

As can be seen from the table above, the paragraph (E-commerce works in light of the application of creative accounting methods to facilitate the use of means of communication and information between commercial parties to complete business and deals) has got an arithmetic mean (4.225) and a standard deviation (0.524), either the paragraph (the trade is based Electronic commerce with creative accounting by granting fundamental flexibility to electronic networks, working on running and managing commercial activities and exploiting digital information) as it got an arithmetic mean (4.128) and a standard deviation (0.513), and the paragraph (electronic commerce uses computers, communication technology, information systems and software, and is based on Creative accounting by finding the appropriate accounting treatments for this) has obtained an arithmetic mean (3.535) and a standard deviation (0.415), either the paragraph (e-commerce works on Trading products and services using communication methods, and innovative accounting provides the necessary accounting treatments at the right time). My account's median is (4.002), with a standard deviation of, while the paragraph (The electronic commerce and creative accounting makes commercial transactions t Running automatically and quickly, in order to meet the desires of companies, consumers and managers to reduce the cost of service) I got an account mean (3.885) and a standard deviation (0.499), and finally the paragraph (e-commerce works with the help of creative accounting to reduce the distances between producers and consumers, which allows the presence The near electronic ratio between the seller and the buyer) has obtained an arithmetic mean (3.561) and a standard deviation (0.4673), and the general average for this hypothesis is (3.889) with a standard deviation (0.488). To test this hypothesis, a (T) test was used for one sample in order to ensure that the relationship between these variables is a real relationship and is not due to pure chance. Table (4) illustrates that.

Table 4
FOR THE PARAGRAPHS OF THE SECOND HYPOTHESIS, THE RESULTS OF THE (ONE SAMPLE T-TEST) FOR THE ANSWERS OF THE SEARCH SAMPLE

Average	deviation	T value	Degree	Indication level	The difference is the arithmetic mean		Confidence interval for 95% in the arithmetic mean
Arithmetic	Standard	Calculated	Freedom				In the arithmetic mean
						Lower	Upper
0.488	0.488	1.339	111	0	1.339	1.223	1.455

Source: Prepared by the researcher.

The data in the preceding table clearly shows that there is statistical significance. Among the variables of this hypothesis, depending on the value of (T) calculated, which is (3.445), At the level of significance, this is a statistically significant value (0.001), indicating that the second hypothesis is accepted and that the accounting Creativity is valid. can help promote electronic commerce in industrial companies listed on the Iraq Stock Exchange by facilitating the use of means of communication and information between commercial parties to complete business and deals, granting fundamental flexibility to electronic networks, and working on running and managing commercial activities, exploiting digital information and practicing with the aid of communication instruments, trade in goods and services, and thus this hypothesis has been proven.

CONCLUSION

1. Accounting that is creative is innovative. Accountants apply their understanding of accounting principles and laws to the processing of numbers in order to accomplish particular objectives. Accounting that is innovative practices cover various aspects in the economic unit, which affects the credibility of the performance of this unit due to the concealment of performance problems.
2. Following the legal and organizational procedures for the accounting profession does not prevent the practice of creative accounting because of the multiplicity of methods and accounting treatments for similar cases.
3. E-commerce is the exchange of information and communication between commercial parties in order to complete a transaction. Through information communication and virtual projects.
4. Creative accounting can help in enhancing electronic commerce in industrial companies listed on the Iraq Stock Exchange.

RECOMMENDATIONS

1. Emphasizing the companies 'commitment to applying generally accepted accounting principles, and when the transition is made from one accounting method to another, they must disclose the reasons with an explanation.
2. The need to emphasize that any procedure or practice of creative accounting practices must not conceal performance problems by not misleading the users of accounting information.
3. Paying attention to the ethical aspects of the accounting information preparers on the one hand, and the auditor and auditor on the other hand, in order to increase confidence in the accounting information.
4. Accountants do not engage in any practices that affect the reliability of the accounting information contained in the financial statements.
5. Increase corporate management awareness of the importance of creative accounting practices in order to help promote e-commerce in a manner consistent with various environmental changes.

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