

TRUE AND FAIR VIEW AND CREATIVE ACCOUNTING CONCEPTUAL DELIMITATIONS BASED ON PAPINEAU'S TREE METHODOLOGY

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ABSTRACT: Our theoretical research was developed based on Papineau's methodology in order to be able to develop a comprehensive framework by constructing an internal history of the literature. By using this particular approach the main body of the literature is summarized conducting in the end to a rigorous and comprehensive understanding of it with fruitful implications. Both true and fair view and creative accounting are dynamic concepts that comprised various debates in the literature regarding to their conceptual delimitations and definition. One implication of our study is related to the elaboration of definitions for true and fair view and further terminology assessment for creative accounting, based on the main findings reflected by conducting Papineau's methodology. Other implication can be related to the internal construction history of the literature and presenting the primary core terms comprised in the area of research of true and fair view and creative accounting.

Key words: true and fair view, creative accounting, Papineau's tree methodology

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