

## Endnotes

---

<sup>1</sup> Jones, M., 2011, *Creative Accounting, Fraud and International Accounting*, University of Bristol, 2011

Paper given at the University of South Australia. Based on the book below.

Available at:

[https://www.unisa.edu.au/Global/business/centres/cags/docs/seminars/creative%20accounting%20and%20fraud\(aus\).pdf](https://www.unisa.edu.au/Global/business/centres/cags/docs/seminars/creative%20accounting%20and%20fraud(aus).pdf)

Accessed July 2018.

See also

Jones, M., J., 2010, *Creative Accounting, Fraud and International Accounting Scandals*, John Wiley & Sons, 2010.

Available at:

<https://www.wiley.com/en-gb/Creative+Accounting%2C+Fraud+and+International+Accounting+Scandals-p-9780470057650>

Accessed July 2018.

<sup>2</sup> Though as yet the Tesco prosecution by the SFO and FCA has not concluded and is still ongoing against three ex-Tesco directors. The case emanates from actions back in 2014. Another case against Barclays Bank over Qatari loans by the SFO failed though an appeal may be in progress.

<sup>3</sup> Mulford, V., C., and Comiskey, E., E., 2011, *The Financial Numbers Game*, Wiley, 2002. This

book contrasts with *Black's Law Dictionary* which is discussed in:

Lawrence, G., M., and Wells, J., T., 2004, 'Fraud: Basic Legal Concepts - Beware insufficient knowledge of the law', *Journal of Accountancy*, 1 October 2004.

Available at:

<https://www.journalofaccountancy.com/issues/2004/oct/basiclegalconcepts.html>

Accessed July 2018.

<sup>4</sup> Adapted from Op. Cit. Jones, 2011 and Op. Cit. Jones, 2010, Chapter 4, Methods of Creative Accounting and Fraud, pp. 43-68.

<sup>5</sup> Ibid.

<sup>6</sup> Schilit, H., M., Perler, M., and Engelhart, Y., *Financial Shenanigans: How to Detect Accounting Gimmicks and Fraud in Financial Reports*, McGraw-Hill Education, New York, fourth edition, 2018.

Available at: [https://www.amazon.co.uk/dp/B0764LJJH9/ref=dp-kindle-redirect?\\_encoding=UTF8&btkr=1](https://www.amazon.co.uk/dp/B0764LJJH9/ref=dp-kindle-redirect?_encoding=UTF8&btkr=1)

Accessed July 2018.

<sup>7</sup> Schilit, H., M., Perler, M., and Engelhart, Y., *Financial Shenanigans: How to Detect Accounting Gimmicks and Fraud in Financial Reports*, McGraw-Hill Education, New York, fourth edition, 2018.

Available at: [https://www.amazon.co.uk/dp/B0764LJJH9/ref=dp-kindle-redirect?\\_encoding=UTF8&btkr=1](https://www.amazon.co.uk/dp/B0764LJJH9/ref=dp-kindle-redirect?_encoding=UTF8&btkr=1)

Accessed July 2018.

---

<sup>8</sup> The FRC have put out a discussion paper on auditors and preliminary announcements. FRC, 2017, 'Discussion Paper - Invitation to comment: Auditors and Preliminary Announcements', Financial Reporting Council, 27 April 2017.

Available at:

<https://www.frc.org.uk/Our-Work/Publications/Audit-and-Assurance-Team/Discussion-Paper-Invitation-to-comment-Auditors-File.pdf>

Accessed July 2018.

<sup>9</sup> This may be the fault of regulators and parliament. Whenever either party wants some corporate disclosure that is also to be subject to external scrutiny the annual accounts are the only practical home. As such the financial statements now include a large amount of ancillary data.

<sup>10</sup> Clarke, F., L., and Dean, G., 2007, *Corporate Collapse: Regulatory, Accounting and Ethical Failure, and Indecent Disclosure: Gilding the corporate lily*, Cambridge University Press, 2007.

Available at:

[https://scholar.google.co.uk/scholar?hl=en&as\\_sdt=0%2C5&as\\_vis=1&q=Clarke%2C+F.%2C+L.%2C+and+Dean%2C+G.%2C+2007%2C+Corporate+Collapse%3A+Regulatory%2C+Accounting+and+Ethical+Failure%2C+and+Indecent+Disclosure%3A+Gilding+the+corporate+lily%2C+Cambridge+University+Press%2C+2007.&btnG=](https://scholar.google.co.uk/scholar?hl=en&as_sdt=0%2C5&as_vis=1&q=Clarke%2C+F.%2C+L.%2C+and+Dean%2C+G.%2C+2007%2C+Corporate+Collapse%3A+Regulatory%2C+Accounting+and+Ethical+Failure%2C+and+Indecent+Disclosure%3A+Gilding+the+corporate+lily%2C+Cambridge+University+Press%2C+2007.&btnG=)

Accessed July 2018.

<sup>11</sup> Clatworthy, M., A., and Jones, M., J., 2006, 'Differential patterns of textual characteristics and company performance in the chairman's statement', *Accounting, Auditing & Accountability Journal*, Vol. 19 Issue: 4, pp. 493-511.

Available at:

<https://doi.org/10.1108/09513570610679100>

Accessed July 2018.

<sup>12</sup> Ibid.

<sup>13</sup> Sherman, H., D., and Young, S., D., 'Where Financial Reporting Still falls Short', *Harvard Business Review*, July-August 2016.

Available at:

<https://hbr.org/product/where-financial-reporting-still-falls-short/R1607F-PDF-ENG>

Accessed July 2018.

<sup>14</sup> Adapted from Op. Cit. 2011 and Op. Cit. Jones, 2010, Chapter 3, Motivations to Indulge in Creative Accounting and Fraud, pp. 31-41..

<sup>15</sup> Ibid.

<sup>16</sup> Adapted from Op. Cit. Jones, 2010, Part C, Chapter 21, Identifying Some Themes, pp. 455-478.

<sup>17</sup> Ibid.

<sup>18</sup> Commons Select Committee: Chair's comments,  
'Tax avoidance: the role of large accountancy firms report published' Summary and  
Comments made by Chair of UK Public Accounts Committee, *www.parliament.uk*, 6  
February 2015.

Available at:

<https://www.parliament.uk/business/committees/committees-a-z/commons-select/public-accounts-committee/news/report-tax-avoidance-the-role-of-large-accountancy-firms-follow-up/>

Accessed July 2018.