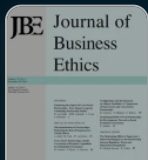


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Creative Accounting: Some Ethical Issues of Macro- and Micro-Manipulation

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regarded as morally reprehensible. They are not fair to users, they involve an unjust exercise of power, and they tend to weaken the authority of accounting regulators.



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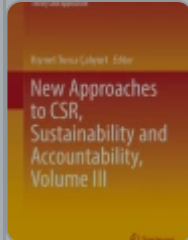
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