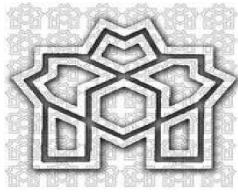


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farshid_account@yahoo.com :

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Earning Management
Accrual models
Discretionary Accrual
Accounting Items

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(Hepworth,)

(Gary Giroux,)

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(Buck Master,)

.Concervative Accounting
.Moderate Accounting
.Aggressive Accounting
.Fraud Accounting
.Sadan & Ronen,()

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deAngelo()

jones ()

Dechow , sloan,sweenes()

(Subramanyam ()). JONES-CFO

Garza –Gomez et al () AP⁶

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