**Appendex:** **Questionnaire**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| N | The phrase | Strongly Agree | agree | Neutral | disagre | Strongly Disagree |
|  | ***(a) Techniques of creative accounting.*** |  |  |  |  |  |
| 1 | The artificial treatment of financial events have a negative impact on the credibility of financial reports. |  |  |  |  |  |
| 2 | The off balance finance have a negative impact on the credibility of financial reports. |  |  |  |  |  |
| 3 | The multiplicity of accounting policies & treatments have a negative impact on the credibility of financial reports. |  |  |  |  |  |
|  | ***(b) the role of statutry auditor in creative accounting practices*** |  |  |  |  |  |
| 1 | Proper planning for auditing helps in detecting the creative accounting practices . |  |  |  |  |  |
| 3 | The professional qualification of auditor helps in detecting the creative accounting practices . |  |  |  |  |  |
| 4 | When the auditor be up todate with accounting work helps in detecting the creative accounting practices . |  |  |  |  |  |
| 5 | The independence of auditor helps in detecting the creative accounting practices . |  |  |  |  |  |
|  | ***(c) Ethical standards*** |  |  |  |  |  |
| 2 | The integrity contribute to the credibility of financial reports. |  |  |  |  |  |
| 3 | The commitment of professional conduct contribute to the credibility of financial reports. |  |  |  |  |  |
| 4 | The objectivity of accounting measurement contribute to the credibility of financial reports. |  |  |  |  |  |
| 5 | Maintaining the confidentiality of company information contributes to the credibility of financial reports. |  |  |  |  |  |
| 6 | Teaching ethics of creative accounting in educational institutions may increase the credibility of financial reports. |  |  |  |  |  |
|  | ***(d) qualitative characteristics of accounting information*** |  |  |  |  |  |
| 2 | The fair presentation of accounting information have a positive impact on the credibility of financial reports. |  |  |  |  |  |
| 3 | The aquaracy of accounting information have a positive impact on the credibility of financial reports. |  |  |  |  |  |
| 5 | The timing of accounting information have a positive impact on the credibility of financial reports. |  |  |  |  |  |
| 7 | The consistancy of accounting policies have a positive impact on the credibility of financial reports. |  |  |  |  |  |