






## Leer el email y contestar Verdadero o Falso

**Delete** **Reply** **Reply All** **Forward** **Print**

---

**Subject:** Creative accounting  
**From:** Rupert Greene <r.greene@intep.de>  
**To:** Javier Estrada <j.estrada@intep.es>

---

Hi Javier

At our meeting yesterday you asked me to send you some background info on *creative accounting*, and in particular *off-balance-sheet accounting*.

Basically there's quite a bit of flexibility in the way we can interpret the standards and principles of accounting. For example, we may want to report bigger profits so that we can attract investors on the capital markets. On the other hand, smaller profits may be better so that we pay less tax. The problem is that the line between truthful and misleading representation of figures is sometimes very thin, and this is where people get into trouble.

*Off-balance-sheet accounting* is seen by some as one type of *creative accounting*. (People have been arguing about it for years, though!) The key point to remember is that the accounting treatment of legitimate business transactions can vary greatly. For example, many companies are involved in leasing for business reasons, and the question for the accountants is how to present the financial implications of such leases in the accounts. In theory, the idea is that leasing an asset (instead of buying it) allows the company to exclude the liability from its accounts.

Hope this helps – give me a call if you have any more questions.

Best wishes

Rupert

✓ Los contadores están de acuerdo que la contabilidad creativa es una buena opción. \* 1/1

Verdadero ✓

Falso

False

✘ Informes fuera del balance, es una forma de contabilidad creativa. \* 0/1

Verdadero

Falso

✘

Respuesta correcta

Verdadero

✔ La contabilidad creativa a veces se utiliza para atraer nuevos inversores. 1/1  
\*

Verdadero

Falso

✔

✘ Se permite que los contadores presenten sus informes a sus maneras. 0/1  
\*

Verdadero

Falso

✘

Respuesta correcta

Verdadero



✓ El alquiler con opción a compra es ilegal. \*

1/1

Verdadero

Falso

✓

✗ Grandes ganancias implica pagar menos impuestos. \*

0/1

Verdadero

Falso

✗

Respuesta correcta

Falso

✓ Cuando una empresa alquila un bien, el contador no debe incluirlo en el informe contable. \*

1/1

verdadero

Falso

✓

Elegir la respuesta correcta.

Part 2



✓ The main building or location of a Company or organization \* 1/1

1. Recursos Humanos
2. Trabajador independiente
3. Insumos
4. Casa matriz
5. Sucursal
6. Sede central
7. Industria de servicios
8. Personal



✓ All the people who work in a particular country, industry, or factory \* 1/1

1. Recursos Humanos
2. Trabajador independiente
3. Insumos
4. Casa matriz
5. Sucursal
6. Sede central
7. Industria de servicios
8. Personal



✓ People who are their own bosses \*

1/1

1. Recursos Humanos
2. Trabajador independiente
3. Insumos
4. Casa matriz
5. Sucursal
6. Sede central
7. Industria de servicios
8. Personal



✓ A company which owns another company \*

1/1

1. Recursos Humanos
2. Trabajador independiente
3. Insumos
4. Casa matriz
5. Sucursal
6. Sede central
7. Industria de servicios
8. Personal



✓ A company which is more than 50 per cent owned by another company 1/1

\*

1. Recursos Humanos

2. Trabajador independiente

3. Insumos

4. Casa matriz

5. Sucursal



6. Sede central

7. Industria de servicios

8. Personal

✓ To provide tools, services, products, etc. \*

1/1

1. Recursos Humanos

2. Trabajador independiente

3. Insumos



4. Casa matriz

5. Sucursal

6. Sede central

7. Industria de servicios

8. Personal



✓ Type of industry that refers to providing a service like banking,tourism, 1/1  
etc. \*

1. Recursos Humanos

2. Trabajador independiente

3. Insumos

4. Casa matriz

5. Sucursal

6. Sede central

7. Industria de servicios



8. Personal

✓ Department that is in charge of dealing with employees. \* 1/1

1. Recursos Humanos



2. Trabajador independiente

3. Insumos

4. Casa matriz

5. Sucursal

6. Sede central

7. Industria de servicios

8. Personal

