**A Review on Accounts Manipulation Via Loan Loss Provisions to Manage Earnings and impact of IFRS**

**Albulena SHALA[[1]](#footnote-1), Skender AHMETI [[2]](#footnote-2), Rezearta Sh. PERRI[[3]](#footnote-3)**

1. Msc., PhD Student, University of Pristina, Faculty of Economy, Department of Bank, Finance and Accounting, University of Pristina, “Hasan Prishtina”, Republic of Kosovo, Address: “Mother Teresa”Str., 10 000 Prishtinë, Republic of Kosovo, Tel.: +381 38244183/244186, Fax: +38138244187, albulena.shala@hotmail.com; [↑](#footnote-ref-1)
2. Professor, PhD, University of Pristina, Faculty of Economy, Department of Bank, Finance and Accounting, University of Pristina, “Hasan Prishtina”, Republic of Kosovo, Address: “Mother Teresa”Str., 10 000 Prishtinë, Republic of Kosovo, Tel.: +381 38244183/244186, Fax: +38138244187, skender.ahmeti@uni-pr.edu; [↑](#footnote-ref-2)
3. Professor, PhD, University of Tirana, Faculty of Economy, Department of Accounting, rezartaperri@feut.edu.al; [↑](#footnote-ref-3)