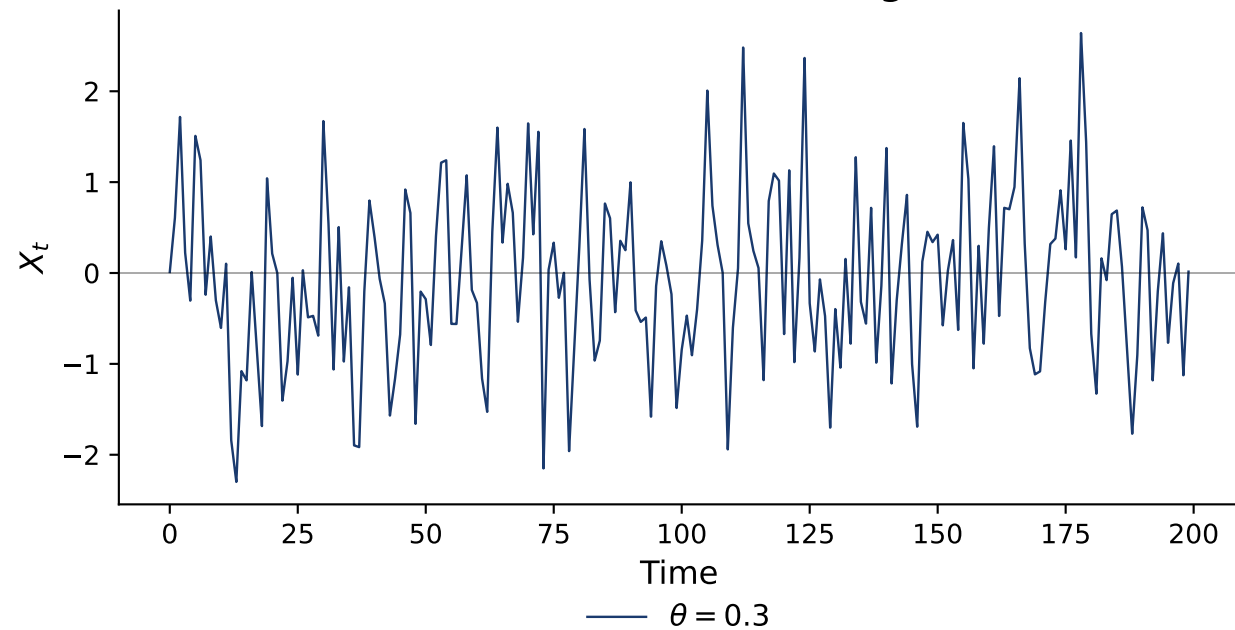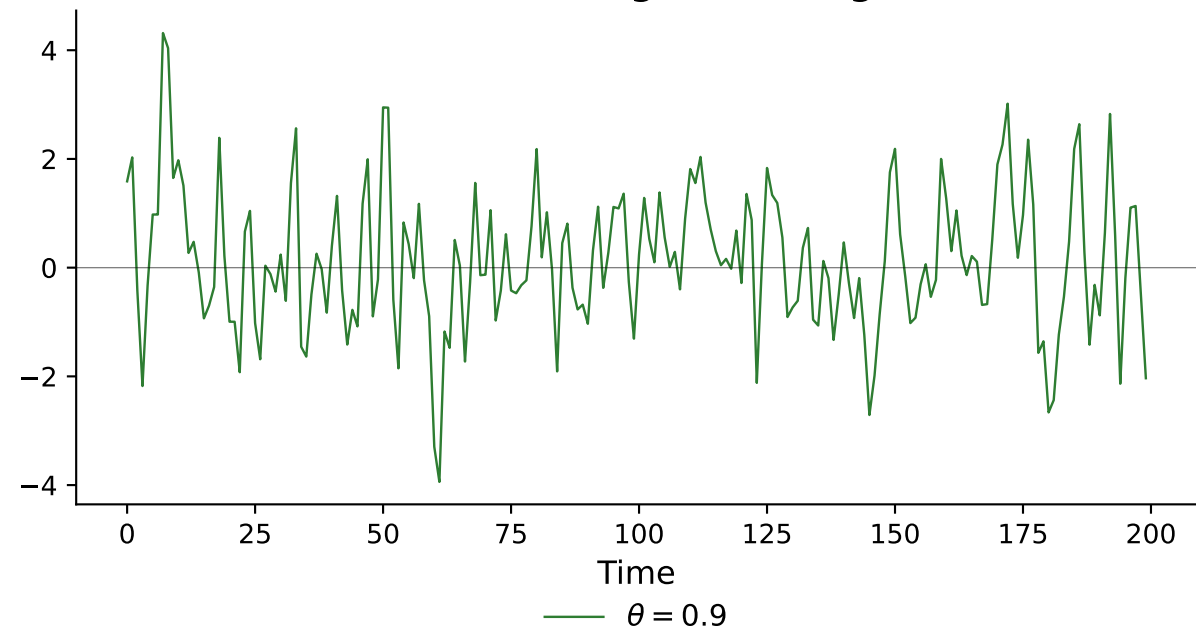MA(1) Simulations: effect of coefficient $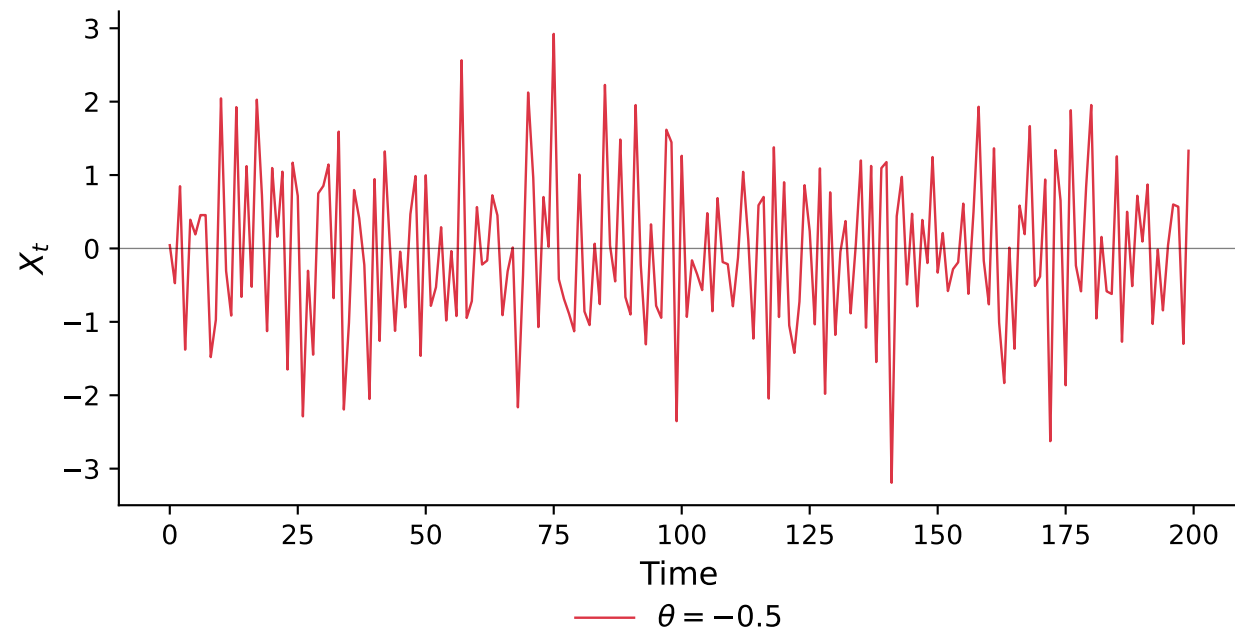\theta$