

# RESEARCH ON PROFESSIONAL RESPONSIBILITY AND ETHICS IN ACCOUNTING

**Edited by** Charles Richard Baker

RESEARCH ON  
PROFESSIONAL RESPONSIBILITY  
AND ETHICS IN ACCOUNTING

**VOLUME 24**

**RESEARCH ON PROFESSIONAL  
RESPONSIBILITY AND ETHICS IN  
ACCOUNTING**

# RESEARCH ON PROFESSIONAL RESPONSIBILITY AND ETHICS IN ACCOUNTING

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**RESEARCH ON  
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ETHICS IN ACCOUNTING**

EDITED BY

**CHARLES RICHARD BAKER**

*Adelphi University, USA*



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# DESCRIPTION

**Research on Professional Responsibility and Ethics in Accounting** is devoted to publishing research and cases that focus on the professional responsibilities of accountants and how they deal with the ethical issues they face. The series features articles on a broad range of important and timely topics, including professionalism, social responsibility, corporate responsibility, ethical judgments, and accountability. The professional responsibilities of accountants are broad-based; they must serve clients and user groups whose needs, incentives, and goals may be in conflict. Further, accountants must interpret and apply codes of conduct, accounting and auditing principles, and securities regulations. Compliance with professional guidelines is judgment-based, and characteristics of the individual, the culture, and situation affect how these guidelines are interpreted and applied, as well as when they might be violated. Interactions between accountants, regulators, standard setters, and industries also have ethical components. Research into the nature of these interactions, resulting dilemmas, and how and why accountants resolve them is the focus of this journal.

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## ABOUT THE EDITOR

Charles Richard Baker is a Professor of Accounting at the Willumstad School of Business, Adelphi University, New York. His research interests are focused on the public accounting profession, in particular: ethical issues, independence, legal liability, the history of the accounting profession, and comparative systems of regulation. He has published over 120 academic and profession articles and he *is a Member of the editorial boards of seven academic and professional journals.* He received a PhD from the University of California, Los Angeles (UCLA), and he is a Certified Public Accountant (CPA) in New York State.

# LIST OF CONTRIBUTORS

<i>Robert L. Braun</i>	Southeastern Louisiana University, USA
<i>Daniel R. Brickner</i>	Eastern Michigan University, USA
<i>Linda Campbell</i>	Texas State University, USA
<i>Carolyn Conn</i>	Texas State University, USA
<i>Mary Kay Copeland</i>	Palm Beach Atlantic University, USA
<i>Dann G. Fisher</i>	Kansas State University, USA
<i>Amy Hageman</i>	Kansas State University, USA
<i>Patrick Kelly</i>	Providence College, USA
<i>William LaGore</i>	Eastern Michigan University, USA
<i>Eko Widodo Lo</i>	STIE YKPN (YKPN School of Business), Indonesia
<i>Lois S. Mahoney</i>	Eastern Michigan University, USA
<i>Adi Masli</i>	University of Kansas, USA
<i>Shawn Mauldin</i>	Mississippi State University, USA
<i>Cathleen L. Miller</i>	University of Michigan – Flint, USA
<i>William F. Miller</i>	University of Wisconsin – Eau Claire
<i>Steven Mintz</i>	Cal Poly San Luis Obispo, USA
<i>Alan Reinstein</i>	Wayne State University, USA
<i>Michael K. Shaub</i>	Texas A & M University, USA
<i>Tara J. Shawver</i>	King's College, Wilkes-Barre PA, USA
<i>David Smith</i>	Palm Beach Atlantic University, USA
<i>L. Murphy Smith</i>	Texas A&M University-Corpus Christi, USA
<i>Marty Stuebs</i>	Baylor University, USA
<i>Djoko Susanto</i>	STIE YKPN (YKPN School of Business), Indonesia
<i>Eileen Z. Taylor</i>	North Carolina State University, USA
<i>Justin Wood</i>	Idaho State University, USA