## ADVANCES IN PUBLIC INTEREST ACCOUNTING VOLUME 15

# ETHICS, EQUITY, AND REGULATION

#### SERIES EDITOR

#### CHERYL R. LEHMAN

Hofstra University, New York, USA

ASSOCIATE EDITORS

#### TONY TINKER

Baruch College, The City University of New York, USA

### **BARBARA MERINO**

University of North Texas, USA

#### **MARILYN NEIMARK**

Baruch College, The City University of New York, USA



United Kingdom – North America – Japan India – Malaysia – China