RESEARCH ON PROFESSIONAL RESPONSIBILITY AND ETHICS IN ACCOUNTING
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Series Editor: Charles Richard Baker

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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

Robert L. Braun
Southeastern Louisiana University, USA

Daniel R. Brickner
Eastern Michigan University, USA

Linda Campbell
Texas State University, USA

Carolyn Conn
Texas State University, USA

Mary Kay Copeland
Palm Beach Atlantic University, USA

Dann G. Fisher
Kansas State University, USA

Amy Hageman
Kansas State University, USA

Patrick Kelly
Providence College, USA

William LaGore
Eastern Michigan University, USA

Eko Widodo Lo
STIE YKPN (YKPN School of Business), Indonesia

Lois S. Mahoney
Eastern Michigan University, USA

Adi Masli
University of Kansas, USA

Shawn Mauldin
Mississippi State University, USA

Cathleen L. Miller
University of Michigan – Flint, USA

William F. Miller
University of Wisconsin – Eau Claire

Steven Mintz
Cal Poly San Luis Obispo, USA

Alan Reinstein
Wayne State University, USA

Michael K. Shaub
Texas A & M University, USA

Tara J. Shawver
King’s College, Wilkes-Barre PA, USA

David Smith
Palm Beach Atlantic University, USA

L. Murphy Smith
Texas A&M University-Corpus Christi, USA

Marty Stuebs
Baylor University, USA

Djoko Susanto
STIE YKPN (YKPN School of Business), Indonesia

Eileen Z. Taylor
North Carolina State University, USA

Justin Wood
Idaho State University, USA