Ethics, Equity, and Regulation

Advances in Public Interest Accounting

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About the Book

No greater issue than the relationship between ethics, equity, and regulation can be said to have emerged in these ‘troubled times’. How can we account for continuing inequalities in an era promoting enlightened social and economic connections? What mechanisms of perceptions and politics will enable policy makers and scholars to advance significant progressive change? This volume offers diverse research examining accounting’s contribution to these challenges given the profession’s multifaceted roles. Authors scrutinize executive compensation packages to evaluate whether ideals of managerial power are consistent with the betterment of stakeholders. Others confront issue of gender stereotyping and describe attitudes fostering greater equality. How can US regulations improve auditor independence, enhance reporting quality, and augment responsibility are the aims of some authors, while accountability and public policy in a non-US setting is researched in another. Together, these articles work toward illuminating the role of the accounting profession as a potential change agent fostering public interest issues.

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