Contents

Part I  Professionalism in Accounting: Myth or Reality?

1  Call of Duty: A Framework for Auditors’ Ethical Decisions .................. 3
   Michael K. Shaub and Robert L. Braun

2  Professionalizing the Tax Accounting Profession: Fulfilling Public-Interest Reporting Responsibilities ..................... 27
   Martin Stuebs and Brett Wilkinson

3  The Bloom Is Off the Rose: Deprofessionalization in Public Accounting ......................................................... 51
   Timothy J. Fogarty

Part II  An Ethic of Accountability, Societal Responsibilities, and Accounting for the Public Interest

4  Taking Pluralism Seriously Within an Ethic of Accountability .......... 75
   Jesse Dillard and Judy Brown

5  Social and Economic Implications of Increasing Income Inequality: Accountability Concerns ................................. 91
   Sue Ravenscroft and Christine A. Denison

6  Professionalism, the Public Interest, and Social Accounting .......... 115
   Gordon Boyce

Part III  Defining the Public Interest in Accounting

7  Alternative Perspectives on Accounting in the Public Interest .......... 143
   C. Richard Baker