

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

**Edited by** Charles Richard Baker

RESEARCH ON PROFESSIONAL  
RESPONSIBILITY AND ETHICS  
IN ACCOUNTING

**VOLUME 22**

# Research On Accounting Ethics Research On Professional Responsibility And Ethics In Accounting

**Ahmed Imran Hunjra, Khaled  
Hussainey**



## **Research On Accounting Ethics Research On Professional Responsibility And Ethics In Accounting:**

**Research on Professional Responsibility and Ethics in Accounting** C. Richard Baker, 2021-10-11 This edition of Research on Professional Responsibility and Ethics in Accounting explores many aspects of professional responsibility and ethics in accounting including Giving Voice to Values Whistleblowing Earnings Management and Materiality Research on Professional Responsibility and Ethics in Accounting Cynthia Jeffrey, 2011-06-01 Focuses on the professional responsibilities of accountants and how they deal with the ethical issues they face This title features articles on a range of important topics including professionalism social responsibility ethical judgment and accountability **Research on Professional**

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**Research on Professional Responsibility and Ethics in Accounting** Tara J. Shawver, 2024-05-30 Research on Professional Responsibility and Ethics in Accounting Volume 26 explores many aspects across professional responsibility and ethics in accounting including changing auditing approaches whistleblowing fraudulent practices the impact of communications and the impact Covid 19 has had on corporate social responsibility Research on Professional

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**Handbook on Accounting and Ethics** Marion Brivot, Charles H. Cho, 2023-03-02 This invigorating Research Handbook focuses on collective ethical issues facing the accounting profession as a whole as well as the users of the services provided by accountants Providing an overview of contemporary accounting and ethics issues around the world it discusses the ethical considerations involved in accounting including external and internal auditing tax forensic accounting and governance as well as new areas of research relating to accounting and ethics through cross fertilization with other disciplines and presenting multiple innovative perspectives Research on Professional Responsibility and Ethics in Accounting, 2018

**Encyclopedia of Business Ethics and Society** Robert W. Kolb, 2007-08-21 2008 Best Reference Library Journal As a field of study business ethics aims to specify the principles under which businesses must operate to behave ethically Thus business ethics focuses on such issues as those that have recently attracted so much public scrutiny executive compensation honesty in accounting transparency treatment of stakeholders and respect for the environment These are in fact perennial questions that accompany the long history of human economic activity and that will also be present through an indeterminate future The five volumes of this ultimate resource recognize the inherent unity between business ethics and business and

society that stems from their shared primary concern with value in commerce This Encyclopedia spans the relationships among business ethics and society by including more than 800 entries that feature broad coverage of corporate social responsibility the obligation of companies to various stakeholder groups the contribution of business to society and culture and the relationship between organizations and the quality of the environment Key Features Embraces commerce in all of its ethical and social dimensions Offers comprehensive and fairly lengthy essays on such crucial topics as justice freedom stakeholder theory and regulation Provides very brief essays that introduce important personages in the field while other similarly brief entries explain the nature and function of various organizations Includes contributions from respected authorities in the fields of management psychology sociology communication political science philosophy and other related fields Cross references to other entries in the Encyclopedia and includes a list of references and suggested readings for each article Key Themes Accounting Applied Ethics Corporate Management and the Environment Corporate Powers Organization and Governance Corporations in the Social Sphere Customers and Consumers Economics and Business Employee Issues Environmental Thought Theory Regulation and Legislation Ethical Thought and Theory Finance Gender Age Ethnicity Diversity and Sexual Preference Information Systems International Social and Ethical Issues Justice Legislation and Regulation Management Marketing Organizations Political Theory Thought and Policy Problematic Practices Rights The Encyclopedia of Business Ethics and Society is the premier reference tool for students scholars practitioners and others interested in gaining knowledge of the role business plays with regard to the environment in which it exists making it a must have resource for all academic libraries

**The Dynamics of Corporate Social Responsibility** Maria Aluchna,Samuel O. Idowu,2016-12-27 This book explores recent developments in the theory strategic perspective and international practice of corporate social responsibility In particular it discusses the consequences of the economic slowdown apparent in many economies and the impact of changes in the regulatory environment It consists of three parts Part one addresses a variety of theoretical approaches as well as the dynamics and criticism of corporate social responsibility It takes into account social and governmental expectations for the new and extended role of companies in the economy and in society and provides a new context and theoretical assumptions regarding the functions and tasks of corporate social responsibility Part two discusses the practical aspects relating to strategic management and corporate governance corporate disclosure and reporting as well as the empowerment of stakeholders Lastly part three focuses on the international practice of corporate social responsibility in various organizational and institutional settings Using numerous case studies the book explores the challenges and tasks of CSR in emerging markets in the fashion industry and in global and family companies It identifies the changes that can be detected following the financial crisis closing the loop and linking the empirical findings with the revised theoretical framework

**Encyclopedia of Public Administration and Public Policy - 5 Volume Set** Domonic A. Bearfield,Evan Berman,Melvin J. Dubnick,2020-08-14 Now in its third edition Encyclopedia of Public Administration and Public Policy

remains the definitive source for article length presentations spanning the fields of public administration and public policy It includes entries for Budgeting Bureaucracy Conflict resolution Countries and regions Court administration Gender issues Health care Human resource management Law Local government Methods Organization Performance Policy areas Policy making process Procurement State government Theories This revamped five volume edition is a reconceptualization of the first edition by Jack Rabin It incorporates over 225 new entries and over 100 revisions including a range of contributions and updates from the renowned academic and practitioner leaders of today as well as the next generation of top scholars The entries address topics in clear and coherent language and include references to additional sources for further study

*Accounting for the Public Interest* Steven Mintz, 2013-10-04 This volume explores the opportunities and challenges facing the accounting profession in an increasingly globalized business and financial reporting environment It looks back at past experiences of the profession in attempting to meet its public interest obligation It examines the role and responsibilities of accounting to society including regulatory requirements increased emphasis on corporate social responsibility accounting fraud and whistle blowing implications internationalization of public interest obligations and providing the education needed to be successful The book incorporates an ethical dimension in making these assessments Its focus is a conceptual theoretical one drawing on classical philosophy the sociology of professions economic theory and the public interest dimension of accountants as professionals The authors of papers are long time contributors to the annual symposium on Research in Accounting Ethics sponsored by the Public Interest Section of the AAA

*The Routledge Companion to Accounting Education* Richard M.S. Wilson, 2014-04-29 Many enquiries into the state of accounting education training undertaken in several countries over the past 40 years have warned that it must change if it is to be made more relevant to students to the accounting profession and to stakeholders in the wider community This book's overriding aim is to provide a comprehensive and authoritative source of reference which defines the domain of accounting education training and which provides a critical overview of the state of this domain including emerging and cutting edge issues as a foundation for facilitating improved accounting education training scholarship and research in order to enhance the educational base of accounting practice The Routledge Companion to Accounting Education highlights the key drivers of change whether in the field of practice on the one hand e.g. increased regulation globalisation risk and complexity or from developments in the academy on the other e.g. pressures to embed technology within the classroom or to meet accreditation criteria on the other Thirty chapters written by leading scholars from around the world are grouped into seven themed sections which focus on different facets of their respective themes including student curriculum pedagogic and assessment considerations

*Advances in Accounting Behavioral Research* Khondkar E. Karim, 2023-03-13 Volume 26 of *Advances in Accounting Behavioral Research* compiles innovative and new explorations into the behavioral aspects of accounting and auditing including the effects of organizational commitment the impact of stressors on performance the effects of auditor familiarity and the examination of

personality traits      **Advances in Accounting Education** Timothy J. Rupert, Beth B. Kern, 2017-03-14 Advances in Accounting Education Teaching and Curriculum Innovations publishes both non empirical and empirical articles dealing with accounting pedagogy      *The Emerald Handbook of Ethical Finance and Corporate Social Responsibility* Ahmed Imran Hunjra, Khaled Hussainey, 2024-05-06 The term ethical finance refers to finance that considers environmental social and governance ESG aspects influencing a borrower and or its possessions The authors provide a fresh look at ESG aspects along with CSR implementation for sustainable development which has global and long term repercussions      **The Influence of Information Order Effects and Trait Professional Skepticism on Auditors' Belief Revisions** Kristina Yankova, 2015-02-10 Kristina Yankova addresses the question of what role professional skepticism plays in the context of cognitive biases the so called information order effects in auditor judgment Professional skepticism is a fundamental concept in auditing Despite its immense importance to audit practice and the voluminous literature on this issue professional skepticism is a topic which still involves more questions than answers The work provides important theoretical and empirical insights into the behavioral implications of professional skepticism in auditing      *Accounting Ethics Education* Alberto Costa, Margarida Pinheiro, 2021-06-03 Accounting education ought to prepare future professionals to enter a principles based rules oriented field of activity wherein technical knowledge of accounting standards principles rules and decision procedures and ethical awareness the capacity to discern moral issues and resolve ethical dilemmas are crucial Accounting education is best performed by the accountant s adherence to the principles of the accounting profession and by individuals and firms following the appropriate rules act according to the codes of conduct adopted by their profession exercise clear judgment whenever they address financial transactions and consider assess the state of a given business Accounting Ethics Education Making Ethics Real gathers a diversity of contributions from invited well known experts and other specialists It promotes comprehensive reflection around key trends discussing and highlighting the most updated research on accounting ethics education being an essential and useful reference in the field In the performance of accounting tasks the accountant should be educated and supported in the skills development and habit formation to solve accounting problems recognize moral issues and resolve ethical dilemmas that will be encountered in their special tasks Also this book provides a moral map for identifying and acting on values when difficult situations arise Examining multiple perspectives the book improves the scholarly debate by providing cutting edge and insightful research vital for all those interested and immersed in these matters It will be of great value to academics students researchers and professionals in the fields of accounting accounting education and ethics      Proceedings of the International Conference on Science, Technology and Social Sciences (ICSTSS) 2012 Azman Kasim, Wan Siti Atikah Wan Omar, Nor Hidayatun Abdul Razak, Nor Lailatul Wahidah Musa, Roslilee Ab. Halim, Siti Rosiah Mohamed, 2014-11-23 This biannual conference in Pahang Malaysia is a clearing house for many of the latest research findings in a highly multidisciplinary field The contributions span a host of academic disciplines which are

themselves rapidly evolving making this collection of 90 selected papers an invaluable snapshot of an arena of pure and applied science that produces many versatile innovations The book covers a multitude of topics ranging from the sciences pure and applied to technology computing and engineering and on to social science disciplines such as business education and linguistics The papers have been carefully chosen to represent the leading edge of the current research effort and come from individuals and teams working right around the globe They are a trusted point of reference for academicians and students intending to pursue higher order research projects in relevant fields and form a major contribution to the international exchange of ideas and strategies in the various technological and social science disciplines It is the sheer scope of this volume that ensures its relevance in a scientific climate with a marked trend towards disciplinary synthesis

**Corporate Boards** Robert W. Kolb, Donald Schwartz, 2009-08-25 Corporate Boards Managers of Risk Sources of Risk deals with the highly timely topic of the Corporate Board and its relationship to risk both in terms of its management and its creation Utilizes a multi disciplinary perspective which draws on the fields of economics law business ethics and corporate social responsibility Features a range of topics including the role of corporate boards in overseeing increasingly complex risk management techniques and the ethical dimensions of corporate board behavior in managing risk Of interest to students scholars and firm stakeholders Explores how recent events have also shown that the members of Corporate Boards can be sources of risk

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