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Profession""; ""1.5 Conclusion""; ""References""

""Chapter 2: Professionalizing the Tax Accounting Profession: Fulfilling Public-Interest Reporting Responsibilities""""2.1 Introduction""; ""2.2 The Normative Professional Ideal (The Goal)""; ""2.2.1 A General Reporting Model""; ""2.2.2 The Tax Accounting Professional's Public Interest Foundation and Resulting Tensions""; ""2.3 De-professional Erosion (The Current State): A Fraud Triangle Analysis""; ""2.3.1 Opportunity 2""; ""2.3.2 Incentives""; ""2.3.3 Rationalization""; ""2.3.4 Results: Deprofessionalization and a Loss of Trust""; ""2.3.5 The International Dimension""

""2.4 Achieving Change: A Structural Change Model""""2.5

Professionalization and a Return to Public Interest Responsibilities: Applying the Change Model to the Tax Profession""; ""2.5.1 An Example of a Practical Educational Model""; ""KPMG and the Sale of Tax Shelters: Synopsis""; ""2.5.1.1 Incentives Analyses""; ""Perform an Economic Analysis""; ""Perform a Legal Analysis""; ""Perform an Ethical Analysis""; ""2.5.1.2 Judgment: Propose a Convincing Solution and Analyze Impacts""; ""2.6 Conclusion""; ""References""

""Chapter 3: The Bloom Is Off the Rose: Deprofessionalization in Public Accounting""""3.1 Specialized Knowledge""; ""3.1.1 Specialized Accounting Knowledge in Accounting""; ""3.2 Community of Practice""; ""3.2.1 Community of Accounting Practice""; ""3.3 Self-Regulation Ideology""; ""3.3.1 Self-Regulatory Ideology in Accounting""; ""3.4 Autonomy Demands""; ""3.4.1 Autonomy Demands of Accountants""; ""3.5 Public Interest Dedication""; ""3.5.1 Public Interest Dedication of Accountants""; ""3.6 Discussion""; ""References""

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

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## Sommario/riassunto

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.

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