

ADVANCES IN PUBLIC INTEREST ACCOUNTING
VOLUME 12

**INDEPENDENT
ACCOUNTS: THE
POSSIBILITIES FOR
AUDITOR
INDEPENDENCE IN THE
AGE OF FINANCIAL
SCANDAL**

EDITED BY

CHERYL R. LEHMAN

Hofstra University, New York, USA



ELSEVIER
JAI

Amsterdam - Boston Heidelberg - London - New York - Oxford
Paris - San Diego - San Francisco - Singapore - Sydney - Tokyo

JAI Press is an imprint of Elsevier

CONTENTS

LIST OF CONTRIBUTORS	vii
LIST OF REVIEWERS	ix
EDITORIAL BOARD	xi
AUDITOR AND AUDIT INDEPENDENCE IN AN AGE OF FINANCIAL SCANDALS <i>David J. Cooper and Dean Neu</i>	1
THE CONTESTED CONCEPT OF AUDITOR INDEPENDENCE <i>C. Richard Baker</i>	17
INTEGRITY, AUDITOR INDEPENDENCE, AND THE PROTECTION OF INVESTORS <i>James C. Gaa</i>	27
EXAMINING AUDIT RELATIONS: A RECONSIDERATION OF AUDITOR INDEPENDENCE <i>Joni J. Young</i>	49
AUDITOR INDEPENDENCE AND NONAUDIT SERVICES: THE SEC'S INDEPENDENCE HEARINGS THROUGH A USER-PRIMACY LENS <i>John M. Thornton</i>	67

POLITICS AND THE PUBLIC ACCOUNTING PROFESSION IN THE U.S.: IMPLICATIONS FOR THE FEDERAL REGULATION OF AUDITING AND FINANCIAL REPORTING <i>Robin W. Roberts</i>	85
REFORMING AUDITOR INDEPENDENCE: VOICING AND ACTING UPON AUDITORS' CONCERNS AND CRITICISMS <i>Yves Gendron</i>	103
THE CHANGING NATURE OF ACCOUNTING VIRTUES <i>Jeff Everett and Duncan Green</i>	119
ON THE (IM)POSSIBILITY OF AUDITOR INDEPENDENCE: INSIGHTS FROM CENTRAL AND EASTERN EUROPE <i>Katarzyna Kosmala and Pat Sucher</i>	133
INDEPENDENCE AND COMPETENCE? A CRITICAL QUESTIONING OF AUDITING <i>Christopher Humphrey, Peter Moizer and Stuart Turley</i>	149