

ADVANCES IN PUBLIC INTEREST ACCOUNTING
VOLUME 15

ETHICS, EQUITY, AND REGULATION

SERIES EDITOR

CHERYL R. LEHMAN
Hofstra University, New York, USA

ASSOCIATE EDITORS

TONY TINKER
*Baruch College,
The City University of New York, USA*

BARBARA MERINO
University of North Texas, USA

MARILYN NEIMARK
*Baruch College,
The City University of New York, USA*



United Kingdom – North America – Japan
India – Malaysia – China

CONTENTS

LIST OF CONTRIBUTORS	vii
AD HOC REVIEWERS	ix
THE IMPACT OF REGULATION ON ECONOMIC BONDING AND AUDITOR INDEPENDENCE: AN ANALYSIS OF SOX AND SUGGESTIONS FOR FUTURE RESEARCH <i>Denise Dickins and Terrance Skantz</i>	1
ROLE PERCEPTIONS OF ACCOUNTANTS: TEN MORE YEARS THROUGH THE LOOKING GLASS <i>Charles R. Enis</i>	23
SUSTAINABILITY REPUTATION AND ENVIRONMENTAL PERFORMANCE OR “THE PROOF OF THE PUDDING IS IN THE EATING” <i>Martin Freedman and A. J. Stagliano</i>	61
A STUDY OF THE EXPECTATIONS GAP FOR NO- ASSURANCE SERVICES <i>Brian Patrick Green, Alan Reinstein and Cathleen L. Miller</i>	75
DOES EQUITY COMPENSATION INDUCE EXECUTIVES TO MAXIMIZE FIRM VALUE OR THEIR OWN PERSONAL WEALTH? <i>Theresa F. Henry</i>	111

THE GAME OF FRAUDULENT FINANCIAL REPORTING: ACCOUNTING FOR ETHICS <i>Keith L. Jones</i>	<i>141</i>
STAKEHOLDERS' PERCEPTIONS ON THE ACCOUNTABILITY OF MALAYSIAN LOCAL AUTHORITIES <i>Stuart Tooley, Jill Hooks and Norida Basnan</i>	<i>161</i>
AN EXPERIMENTAL INVESTIGATION OF THE INTENTIONS TO ACCRUE AND DISCLOSE ENVIRONMENTAL LIABILITIES <i>Stephanie M. Weidman, Anthony P. Curatola and Frank Linnehan</i>	<i>195</i>