Editorial

Accounting ethics research

I first began doing research on accounting ethics in 1969 (see, e.g., Loeb, 1970) when the topic was not a particularly fashionable area for academic research (see discussion in Previts and Merino, 1998, pp. 339–340). In the last decade there has been an increase in academic accounting ethics research. This increased interest in academic accounting ethics research may be due to a number of factors such as the Treadway Commission report (1987) and the activities of the American Accounting Association in the areas relating to accounting ethics (see, e.g., Loeb and Rockness, 1992, especially pp. 485–487; Ayres and Ghosh, 1996, p. 77).

The three main articles and comment that follow are drawn from a conference entitled “Ethics and Economic Behavior in Accounting and Taxation” that was held at the University of Oklahoma in April of 1997 (see Ayres and Ghosh, 1996, 1999). The conference coordinators, Professors Frances L. Ayres and Dipankar Ghosh, are also Special Associate Editors for this partial special theme issue that relates to “economic behavior” and accounting ethics (Ayres and Ghosh, 1996, 1999).

An important issue relating to accounting ethics research is defining what is accounting ethics research. I view the conference directed by Professors Ayres and Ghosh and this partial special theme issue as part of an ongoing effort to better define the young and hopefully growing field of academic accounting ethics research.

References


Fran Ayres and Larry Gordon provided useful comments on an earlier draft of this editorial.

Stephen E. Loeb
Robert H. Smith School of Business,
University of Maryland,
College Park, MD 20742-1815, USA
E-mail: sloeb@rhsmith.umd.edu