The controversy surrounding the services and areas of work of the attorney-certified public accountant is not a new one, but lately it seems to be receiving increased attention. There have been numerous articles written on the subject, both in law reviews and other legal and accounting publications. There are naturally arguments for and against the dual practice. In the current literature the typical considerations have fallen primarily into the following categories: public interest, professional ethics, independence versus advocacy, and privileged communications. Also some writers have questioned the constitutionality of some of the limitations imposed upon the dual practitioner.\(^1\)

Most of these considerations do not really impose any limitations on the dual practitioner—they are merely justifications and denun-


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