LIST OF CONTRIBUTORS

Richard E. Baker Department of Accountancy

Northern Illinois University, USA

Daniel Braswell Department of Accounting

University of New Orleans, USA

Steve Buchheit Rawls College of Business Administration

Texas Tech University, USA

Thomas G. Calderon College of Business Administration

University of Akron, USA

Steven V. Campbell Department of Accounting

University of Idaho, USA

Mary York Christ College of Business Administration

Valparaiso University, USA

Denton Collins Department of Accountancy and Taxation

University of Houston, USA

Dean Crawford Accountancy, Finance and Law Department

University of Michigan, Dearborn, USA

Michael F. Foran Department of Accounting and Finance

University of Michigan, Dearborn, USA

Donald W. Gribbin School of Accountancy

Southern Illinois University, Carbondale, USA

Brian Patrick Green Department of Accounting and Finance

University of Michigan, Dearborn, USA

Michael Harkness Department of Accounting and Finance

University of Michigan, Dearborn, USA

Eleanor G. Henry Accountancy, Finance and Law Department

State University of New York, Oswego, USA

Ernest R. Larkins School of Accountancy

Georgia State University, USA

Roberta M. Lipsig Accountancy, Finance and Law Department

State University of New York, Oswego, USA

Lois S. Mahoney School of Accounting

University of Central Florida, USA

Robert C. Maloney Department of Accounting

University of Alaska, Anchorage, USA

Carol J. Normand Lumpkin College of Business and

Applied Sciences

Eastern Illinois University, USA

Phillip R. Olds Department of Accounting

Virginia Commonwealth University, USA

Barbara P. Reider Department of Accounting and Finance

University of Montana, USA

Austin Reitenga Department of Accounting

University of Texas at San Antonio

Texas, USA

Julie Sobery School of Accountancy

Southern Illinois University, Carbondale, USA

Judith K. Welch School of Accounting

University of Central Florida, USA