LIST OF CONTRIBUTORS

Mohammad J. Bentley College, USA
Abdolmohammadi

Andrew D. Bailey Jr. Office of the Chief Accountant, United

States Securities and Exchange

Commission, USA

David F. Bean Hagan School of Business, Iona College,

USA

Richard A. Bernardi Gabelli School of Business, Roger Williams

University, USA

Chris Carr Orfalea College of Business, California

Polytechnic State University, USA

Audrey A. Gramling Office of the Chief Accountant, United

States Securities and Exchange Commission and Kennesaw State

University, USA

Mark Higgins College of Business, University of Rhode

Island, USA

Steven M. Mintz Department of Economics, Claremont

McKenna College, USA

Mahmoud M. Nourayi Department of Accounting, Loyola

Marymount University, USA

Brendan O'Connell School of Business, James Cook University,

Australia

Marshall K. Pitman Department of Accounting, The University

of Texas at San Antonio, USA

Robin R. Radtke Department of Accounting, The University

of Texas at San Antonio, USA

Bernadette M. Ruf Department of Accounting and Finance,

Delaware State University, USA

Michael K. Shaub School of Business and Administration, St.

Mary's University, USA

Stuart B. Thomas Faculty of Management, University of

Lethbridge, Canada

Lawrence Webb Department of Accounting & Finance,

Monash University, Australia

Paul F. Williams College of Management, North Carolina

State University, USA