LIST OF CONTRIBUTORS

Steven Balsam	Department of Accounting, Fox School of Business, Temple University, Philadelphia, PA, USA
Richard Cummings	Department of Accounting, University of Wisconsin-Whitewater, Whitewater, WI, USA
Jennifer L. Fecowycz	_
Tonya K. Flesher	Patterson School of Accountancy, University of Mississippi, University, MS, USA
Ernest R. Larkins	Georgia State University, School of Accountancy, J. Mack Robinson College of Business, Tucker, GA, USA
Teresa Lightner	Rawls College of Business, Texas Tech University, Lubbock, TX, USA
Gary A. McGill	Fisher School of Accounting, University of Florida, Gainesville, FL, USA
Karen C. Miller	McAfee School of Business Administration, Union University, Jackson, TN, USA
Thomas M. Porcano	Department of Accountancy, Farmer School of Business, Miami University, Oxford, OH, USA
Robert Ricketts	Frank M. Burke Chair in Taxation, Texas Tech University, Lubbock, TX, USA
David Ryan	Department of Accounting, Fox School of Business, Temple University, Philadelphia, PA, USA

J. Riley Shaw	Patterson School of Accountancy, University of Mississippi, University, MS, USA
Peter J. Westort	College of Business, University of Wisconsin-Oshkosh, Oshkosh, WI, USA
Brett R. Wilkinson	Hankamer School of Business, Baylor University, Waco, TX, USA