

About the Authors



Ray H. Garrison is emeritus Professor of Accounting at Brigham Young University, Provo, Utah. He received his B.S. and M.S. degrees from Brigham Young University and his D.B.A. degree from Indiana University.

As a certified public accountant, Professor Garrison has been involved in management consulting work with both national and regional accounting firms. He has published articles in *The Accounting Review*, *Management Accounting*, and other professional journals. Innovation in the classroom has earned Professor Garrison the Karl G. Maeser Distinguished Teaching Award from Brigham Young University.



Eric W. Noreen is Professor Emeritus of Accounting at the University of Washington and was Visiting Price Waterhouse Professor of Management Information & Control at INSEAD, an international graduate school of business located in France, and a professor at the Hong Kong University of Science and Technology.

He received his B.A. degree from the University of Washington and M.B.A. and Ph.D. degrees from Stanford University. A Certified Management Accountant, he was awarded a Certificate of Distinguished Performance by the Institute of Certified Management Accountants.

Professor Noreen has served as Associate Editor of *The Accounting Review* and the *Journal of Accounting and Economics*. He has published numerous articles in academic journals as well as won a number of awards for his teaching.



Peter C. Brewer is an Associate Professor in the Department of Accountancy at Miami University, Oxford, Ohio. He holds a B.S. degree in accounting from Penn State University, a M.S. degree in accounting from the University of Virginia, and a Ph.D. from the University of Tennessee. He has published numerous articles in a variety of journals.

Professor Brewer has received Miami University's Richard T. Farmer School of Business Teaching Excellence Award and has been recognized on two occasions by the Miami University Associated Student Government for "making a remarkable commitment to students and their educational development." He is a leader in undergraduate management accounting curriculum innovation and the use of the case method for teaching undergraduate management accounting courses. He is a frequent presenter at various professional and academic conferences and meetings.



G. Richard Chesley is Professor of Accounting at Saint Mary's University in Halifax, Nova Scotia. He is a graduate of Mount Allison University and The Ohio State University, with B. Comm., M.A., and Ph.D. degrees. He has held appointments at Dalhousie University, the University of Pennsylvania, Hong Kong's Lingnan University, Hong Kong Baptist University, and the University of Iowa. Professor Chesley has also conducted lectures and presentations throughout Canada, the United States, and abroad, both east and west. His publications appear in *The Accounting Review*, the *Journal of Accounting Research*, *CA Magazine*, *CMA Management* magazine, and numerous books and proceedings. Research interests include Web-based reporting, non-monetary reporting, accounting regulation, and management accounting practices. In 1996, his efforts were recognized by his peers with the L. S. Rosen Outstanding Educator Award by the Canadian Academic Accounting Association. In 2005, Saint Mary's University recognized his university efforts with its inaugural Exemplary Service Award.



Ray F. Carroll is Associate Professor of Accounting at Dalhousie University in Halifax, Nova Scotia. He is a graduate of Saint Francis Xavier University, where he completed his B.B.A. and B.Ed. degrees, and Dalhousie University, from which he obtained M.B.A. and Ph.D. degrees. Professor Carroll has taught at Hong Kong Baptist University and lectured in various international MBA programs throughout Hong Kong and Mainland China. His recent publications appear in the *Journal of International Business*, *Teaching Business Ethics*, and the *Journal of Intellectual Capital*. He is a Fellow of Certified General Accountants-Canada and a member of the Institute of Management Accountants of Australia. He has served as chairperson of the Canadian Certified General Accountants' National Education Committee and as a member of the American Accounting Association's Globalization Initiatives Committee.