

## ABOUT THE AUTHORS

---



**GRANT GAY, MEd Monash, FCA**, is an associate professor in the Department of Accounting and Finance at Monash University, specialising in auditing and financial accounting. He is a former audit partner with KPMG and has extensive Australian and international audit experience. Grant is a former member of the Australian Auditing and Assurance Standards Board, as well as being an experienced facilitator in the CA Program and an author in the CPA Program. He researches actively in the audit area and has published numerous refereed articles.



**ROGER SIMNETT, PhD UNSW**, is a Professor in the School of Accounting at The University of New South Wales. He is a former auditor with Ernst & Young and teaches and researches in the auditing area. In 2002 he became the first academic appointed as a member of the reconstituted International Auditing and Assurance Standards Board (IAASB), a position he continues to hold since 2002. He has been actively involved in the development of many of the recently released auditing and assurance standards, including the assurance framework and the new audit risk standards. Roger has a background in standard setting, including his time spent on the Australian Auditing and Assurance Standards Board from 1995 to 1999.