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Earlier, he was the Deloitte & Touche Professor of Accounting and Head of the Department of Accounting at The University of Arizona. He has also been a faculty member at the Universities of Maine, Minnesota (Department Chair), Iowa, Purdue, and The Ohio State University (Arthur Young Professor of Accounting). He has been a Visiting Professor at the University of Queensland in Australia, The Otago University in New Zealand, The Norwegian Graduate School of Management in Oslo, Norway, and Groupe Ècole Superieure de Commerce de Paris (ESCP) in Paris, France. Formerly with Touche Ross & Co., he is a past President of the American Accounting Association and past chairman of the auditing section of the AAA. He has served as coeditor of *Auditing: A Journal of Practice & Theory*, Associate Editor of *The Accounting Review* and has served on numerous academic journal review

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Audrey teaches courses in auditing and assurance services and financial accounting. Her research investigates both internal and external auditing issues, with a focus on decision behavior of auditors, audit firm industry specialization, and other factors affecting the market for audit and assurance services. Her research results have been published in several academic and professional journals, including *Journal of Accounting Research*; *Auditing: A Journal of Practice and Theory; Accounting Horizons; Journal of Accounting, Auditing & Finance; Journal of Accounting Literature; Internal Auditing;* and *Issues in Accounting Education*. She has received research grants from The Institute of Internal Auditors and KPMG.

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Jones Newswire; Barron's; Bloomberg; Fortune; Associated Press; and *Reuters*. Dana was a member of the National Association of Corporate Directors' Blue Ribbon Commission on Audit Committees. He has received several awards for his contributions in research, teaching, and professional service, including the *1999 Kennesaw State University Distinguished Scholar Award* and the *2000 Kennesaw State University Distinguished Service Award.*

William R. Kinney, Jr., Ph.D., (BS/MS Oklahoma State, 1963/1966; Ph.D. Michigan State, 1968) has taught accounting and auditing at Oklahoma State, Iowa, Michigan, INSEAD, and Texas. Presently the Charles and Elizabeth Prothro Regents Chair in Business and PricewaterhouseCoopers Auditing Fellow at the University of Texas at Austin, he is author of more than 80 scholarly articles. He has received the AAA's Wildman Award (twice), Notable Contribution to the Accounting Literature Award, and Outstanding Educator Award, as well as the AICPA's Distinguished Contribution to Accounting Education Award. Kinney served as Editor of *The Accounting Review*, and has been a member of the AICPA's Auditing Standards Board and the FASB's Financial Accounting Standards Advisory Council.

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Professor Lemon is coauthor, with Arens, Loebbecke, and Splettstoesser, of *Auditing and Other Assurance Services*, Canadian Ninth Edition published by Prentice-Hall Canada in 2000, and coauthored five previous editions. He is coauthor with Harrison Horngren, Bamber, and Norwood of *Accounting*, Canadian Fifth Edition (2002), and coauthored four previous editions.

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Doug currently serves on the editorial board of *Auditing: A Journal of Practice & Theory.* In addition to his academic research, he has written several award-winning articles for professional journals, including *Internal Auditor; Journal of Accountancy;* and *CPA Journal*. He has also coauthored several books and monographs, including the recently published *Independence & Objectivity: A Framework for Internal Auditors*, and *eBusiness: Principles and Strategies for Accountants*. Doug was awarded the BYU Marriott School's "Outstanding Research" award in 1998, the Marriott School's "Teaching Excellence" award in 2000, and the BYU Management Society's Merrill J. Bateman Student Choice Teaching Award in 2002. He is currently the Warnick/ Deloitte & Touche Research Fellow at BYU. Finally, Doug has served on several professional committees and task forces, including The IIA's Independence & Objectivity and Advanced Technology Committees and was recently a member of a research team selected and funded by

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Sridhar Ramamoorti, Ph.D., CIA, ACA, CPA, CFE, CFSA, CRP, is the *Assistant Director of Thought Leadership* in the Global Investigations & Dispute Advisory (GIDA) practice of Ernst & Young LLP. His thought leadership responsibilities encompass GIDA practice development, academic partnering, including professional research and publications, and technical practice support roles. Prior to joining Ernst & Young, Sri was a Principal with Arthur Andersen's firmwide Professional Standards Group. His blended academic-professional work experience also includes teaching and research, first as a graduate student at The Ohio State University, and subsequently, as a member of the University of Illinois' Accountancy faculty.

Earlier in his career, Sri worked as an auditor in the Middle East offices of Ernst & Whinney (a predecessor firm of Ernst & Young). Sri earned a Bachelor of Commerce (BCom.) degree from Bombay University, India, and the Master's in Accounting (MAcc.) and Ph.D. (Quantitative Psychology) degrees from The Ohio State University, Columbus, Ohio. He also holds numerous professional certifications. He has published extensively, and serves on the editorial review boards of several academic and professional journals.

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Professor Rittenberg teaches and researches mainly in the areas of auditing and corporate governance. He is the coauthor (along with Brad Schwieger) of *Auditing: Concepts for a Changing Environment* (2001) and the coauthor of *The Outsourcing Dilemma: What Works*

Best for Internal Auditing, recently published by The Institute of Internal Auditors Research Foundation. He was a member of the Drafting Subcommittee and a committee member of the *Report of the NACD Blue Ribbon Commission on Audit Committees*. Professor Rittenberg is one of the five board members of COSO, the Committee of Sponsoring Organizations of the Treadway Commission. He is the 1998 recipient of the Leon Radde Award as the "Outstanding Educator of the Year" by The Institute of Internal Auditors. He has been a recipient of the "Outstanding Contributor Award" from *The Internal Auditor*, and has been recognized by the Wisconsin Institute of Certified Public Accountants as their "Outstanding Educator."

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Kay W. Tatum, Ph.D., CPA, is an associate professor of accounting at the University of Miami in Coral Gables, Florida. She joined the University of Miami's accounting department in 1986 after earning her Ph.D. at Texas Tech University. In 2002 she received the University of Miami's Excellence in Teaching Award, a university-wide award presented to six professors. She is a member of the AAA's Auditing Standards Committee, having served as chairperson of the committee from 2000-2002. She was a member of the AICPA's Task Force that developed SAS No. 84, *Communications between Predecessor and Successor Auditors*. She was a member of the Joint Working Group, a committee of practitioners, standard setters, and academics from the U.S., Canada, and the U.K. that studied how the large accounting firms are applying the audit risk model.

Kay is a coauthor of *Developments in the Audit Methodologies of Large Accounting Firms*, a monograph written by the academic members of the Joint Working Group. Kay is a member of the AICPA's International Auditing Standards Subcommittee. Her analysis of the differences between the U.S. and international auditing standards, "Analysis of International Standards on Auditing," is published in Appendix B of the *AICPA Professional Standards*. She is a contributing author to the book *Audit Committees: A Guide for Directors, Management, and Consultants*, which is published by Aspen Law & Business.

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Disclosure

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This guidance fits into the Framework under the heading *Development and Practice Aids*.

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