



## Financial Accounting, 16th Edition (Irwin Accounting)

*By Jan Williams, Susan Haka, Mark Bettner, Joseph Carcello*

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## **Editorial Review**

### About the Author

Jan R. Williams is Dean and Professor Emeritus of the College of Business Administration at the University of Tennessee-Knoxville, where he has been a faculty member since 1977. He received a BS degree from George Peabody College, an MBA from Baylor University, and a PhD from the University of Arkansas. He previously served on the faculties at the University of Georgia and Texas Tech University. A CPA in Tennessee and Arkansas, Dr. Williams is also the coauthor of three books and has published over 70 articles on issues of corporate financial reporting and accounting education. He served as president of the American Accounting Association in 1999–2000 and has been actively involved in Beta Alpha Psi, the Tennessee Society of CPAs, the American Institute of CPAs, and AACSB International—the Association to Advance Collegiate Schools of Business—the accrediting organization for business schools and accounting programs worldwide. He served as chair of the Board of Directors of AACSB International in 2011 through 2012. He retired from the University of Tennessee in 2013, and remains active in several business and accounting professional organizations.

Joseph V. Carcello is the EY and Business Alumni Professor and Department Head in the Department of Accounting and Information Management at the University of Tennessee. He also is the cofounder and executive director for UT's Corporate Governance Center. Dr. Carcello received his PhD from Georgia State University, his MAcc from the University of Georgia, and his BS from the State University of New York College at Plattsburgh. Dr. Carcello is currently the author or coauthor of three books, more than 60 journal articles, and five monographs. Dr. Carcello serves on the U.S. Securities and Exchange Commission's Investor Advisory Committee, the Public Company Accounting Oversight Board's Investor Advisory Group, and the U.K. Audit Quality Forum Steering Group of the Institute of Chartered Accountants of England and Wales. He has testified before committees and working groups of the U.S. Department of the Treasury on the future of the auditing profession and on the JOBS Act. Dr. Carcello has also testified before a subcommittee of the U.S. House of Representatives Financial Services Committee on accounting and auditing regulation. He served as a member of the COSO task force that developed guidance on applying COSO's internal control framework for smaller public companies. Dr. Carcello is active in the academic community—he serves as an editor of *Contemporary Accounting Research*, and serves on the editorial boards of *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, and *Contemporary Issues in Auditing*. Dr. Carcello has taught professional development programs for two of the Big Four accounting firms and for state CPA societies; conducted funded research for another Big Four firm, the AICPA, and the Center for Audit Quality; and served as an expert for the U.S. Securities and Exchange Commission and for private attorneys.

Mark S. Bettner is the Christian R. Lindback Chair of Accounting & Financial Management at Bucknell University. Dr. Bettner received his PhD in business administration from Texas Tech University and his MS in accounting from Virginia Tech University. In addition to his work on Financial Accounting and Financial & Managerial Accounting, he has written many ancillary materials, published in scholarly journals, and presented at academic and practitioner conferences. Professor Bettner is also on the editorial advisory boards of several academic journals, including the *International Journal of Accounting and Business Society* and the *International Journal of Business and Accounting*, and has served as a reviewer for several journals, including *Advances in Public Interest Accounting*, *Essays in Economics and Business History*, *Critical*

Perspectives on Accounting, and International Journal on Critical Accounting. Professor Bettner also offers professional development courses for the Pennsylvania Bankers Association.

Susan F. Haka is the Senior Associate Dean for Academic Affairs and Research in the Broad College of Business and the EY Professor of Accounting in the Department of Accounting and Information Systems at Michigan State University. Dr. Haka received her PhD from the University of Kansas and a master's degree in accounting from the University of Illinois. She served as president of the American Accounting Association in 2008–2009 and has previously served as president of the Management Accounting Section. Dr. Haka is active in editorial processes and has been editor of Behavioral Research in Accounting and an associate editor of Journal of Management Accounting Research, Accounting Horizons, The International Journal of Accounting, and Contemporary Accounting Research. Dr. Haka has been honored by Michigan State University with several teaching and research awards, including both the university-wide Teacher-Scholar and Distinguished Faculty awards. In 2012, Dr. Haka was honored with the Outstanding Accounting educator Award from the American Accounting Association.

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