

REFERENCES AND RESOURCES

In conducting this study, we had the opportunity to consult with many people. We are grateful for their contributions. We heard from nearly 1,000 individuals who responded to our surveys. We talked with approximately 120 people in four focus groups. We held one-on-one interviews with 20 individuals. We read all the articles and reports of other studies on our subject that we could find. The transcripts we reviewed and the institutional and business publications we consulted are listed below. We also read many academic articles on the subject, but have not referenced them here because our primary audience—accounting educators—should already be familiar with them and because the articles are readily available using normal search devices.

Transcripts of Focus Group Sessions

- Chicago
- New York
- Atlanta
- Los Angeles

Transcripts of Personal Interviews (listed in alphabetical order)

- Fred Allardyce. Chair, Financial Executives Institute; Senior Vice President, American Standard, Inc.
- Jeri Calle. KPMG, Partner-in-Charge, Human Resources—Assurance
- Julie H. Collins. Senior Associate Dean, Kenan-Flagler School of Business, University of North Carolina at Chapel Hill
- Robert K. Elliott. Chair, AICPA Board of Directors; Partner, KPMG
- John Hatfield. Dean, the Merrick School of Business, University of Baltimore
- Paul L. Locatelli. President, Santa Clara University
- Jim Mallak. Executive Vice President and Chief Financial Officer, Textron Automotive Company, Inc.
- Eli Mason. Senior Partner, Mason & Co.; founding Chairman of the National Council of CPA Practitioners
- Patricia McConnell. Senior Managing Director, Bear, Stearns & Co. Inc.
- Bernard J. Milano. President, Beta Alpha Psi; Partner, KPMG
- Frank Minter. President, Institute of Management Accountants
- James H. Naus. Partner, Crowe, Chisek & Company, LLP; former managing partner of the firm
- William F. Ohrt. Vice President and CFO, Dura Automotive Systems, Inc.
- Stephen J. Pickett. Vice President Information Technology, Penske Corporation
- Henry B. Schacht. Director and Senior Advisor, E. M. Warburg, Pincus & Co., LLC; former Chairman and Chief Executive Officer of Lucent Technologies, Inc. and of Cummins Engine Company, Inc.
- William G. Shenkir. Farrish Professor of Free Enterprise, the McIntire School of Commerce, University of Virginia; former Dean of the School

- Jerry D. Sullivan. Executive Director, the Public Oversight Board
- Robert J. Swieringa. Lindsmith Dean, the Johnson Graduate School of Management, Cornell University
- Judy Tsui. Professor and Department Chair, City University of Hong Kong
- Lynn E. Turner. Chief Accountant, U.S. Securities and Exchange Commission

Institutional and Business Articles and Studies

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