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This study had four sponsors: the American Institute of Certified Public Accountants (AICPA), the Institute of Management Accountants (IMA), the American Accounting Association (AAA), and the Big 5 professional service firms (Arthur Andersen, Deloitte & Touche, Ernst & Young, KPMG, and PricewaterhouseCoopers). Each of these sponsors provided financial support, survey and focus group access to its members, and two task force members who provided guidance throughout the study.