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# ABOUT THE AUTHORS

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**Nancy A. Bagranoff** received her A.A. degree from Briarcliff College, B.S. degree from the Ohio State University, and M.S. degree in accounting from Syracuse University. Her DBA degree was conferred by The George Washington University in 1986 (accounting major and information systems minor). From 1973 to 1976, she was employed by General Electric in Syracuse, New York, where she completed the company's Financial Management Training Program. Dr. Bagranoff passed the CPA examination in the District of Columbia in 1982. She spent fall 1995 as Faculty in Residence at Arthur Andersen where she worked for the Business Systems Consulting and Computer Risk Management groups. Professor Bagranoff has published several articles in such journals as *Journal of Information Systems*, *Journal of Accounting Literature*, *Computers and Accounting*, *The Journal of Accounting Education*, *Behavioral Research in Accounting*, *Journal of Accountancy*, and *The Journal of Accounting and EDP*. Dr. Bagranoff is also co-author of *Core Concepts of Consulting for Accountants* and *Core Concepts of IT Auditing*. She is currently Professor of Accounting and the Dean of the College of Business and Public Administration at Old Dominion University. She was formerly President of the Information Systems section and Vice President—Education, of the American Accounting Association. She is currently the President of the American Accounting Association.

**Mark G. Simkin** received his A.B. degree from Brandeis University and his MBA and Ph.D. degrees from the Graduate School of Business at the University of California, Berkeley. Before assuming his present position of professor in the Department of Accounting and Information Systems, University of Nevada, Professor Simkin taught in the Department of Decision Sciences at the University of Hawaii. He has also taught at California State University, Hayward, and the Japan America Institute of Decision Sciences, Honolulu; worked as a research analyst at the Institute of Business and Economic Research at the University of California, Berkeley; programmed computers at IBM's Industrial Development—Finance Headquarters in White Plains, New York; and acted as a computer consultant to business companies in California, Hawaii, and Nevada. Dr. Simkin is the author of more than 100 articles that have been published in such journals as *Decision Sciences*, *JASA*, *The Journal of Accountancy*, *Communications of the ACM*, *Interfaces*, *The Review of Business and Economic Research*, *Decision Sciences Journal of Innovative Education*, *Information Systems Control Journal*, and the *Journal of Bank Research*.

**Carolyn Strand Norman** received her B.S. and M.S.I.A. degrees from Purdue University and her Ph.D. from Texas A&M University. Dr. Norman is a Certified Public Accountant, licensed in Virginia. She is a retired Lieutenant Colonel who was a management analyst with the United States Air Force. At the Pentagon, she developed compensation and entitlements legislation, working frequently with House and Senate staffers. Prior to assuming her current position, Dr. Norman taught at Seattle Pacific University where she co-authored the book, *XBRL Essentials* with Charles Hoffman, and was selected as Scholar of the Year for the School of Business and Economics. Dr. Norman has published more than 40 articles in such journals as *Behavioral Research in Accounting*, *Journal of Accounting and Public Policy*, *Journal of Information Systems*, *Advances in Accounting Behavioral Research*, *Issues in Accounting Education*, *Journal of Accounting Education*, and *Research in Government and Nonprofit Accounting*.