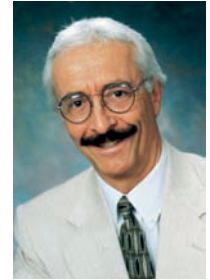


Loren A. Nikolai

Loren Nikolai is the Ernst & Young Professor and Director of the Masters Programs in the School of Accountancy at the University of Missouri—Columbia (MU). He received his B.A. and M.B.A. from St. Cloud State University and his Ph.D. from the University of Minnesota. Professor Nikolai has taught at the University of Wisconsin at Plattsville and at the University of North Carolina at Chapel Hill. Professor Nikolai has received numerous teaching awards. Most recently, he was the recipient of the MU Student-Athlete Advisory Council 2004 Most Inspiring Professor Award. Also, he has been awarded University of Missouri System 1999 Presidential Award for Outstanding Teaching, the MU Alumni Association 1996 Faculty Award, the MU College of Business 1994 Accounting Professor of the Year Award, the Missouri Society of CPAs 1993 Outstanding Accounting Educator of the Year Award, the MU 1992 Kemper Fellowship for Teaching Excellence, the St. Cloud State University 1990 Distinguished Alumni Award, and the Federation of Schools of Accountancy 1989 Faculty Award of Merit. He holds a CPA certificate in the state of Missouri and previously worked for the 3M Company. Professor Nikolai is the lead author of *Intermediate Accounting*, and has also been an author on four other accounting textbooks.

Professor Nikolai has published numerous articles in *The Accounting Review*, *Journal of Accounting Research*, *The Accounting Educator's Journal*, *Journal of Accounting Education*, *The CPA Journal*, *Management Accounting*, *Policy Analysis*, *Academy of Management Journal*, *Journal of Business Research*, and other professional journals. He was also lead author of a monograph published by the National Association of Accountants. Professor Nikolai has served as an ad hoc reviewer for *The Accounting Review* and *Issues in Accounting Education*. He has made numerous presentations around the country on curricular and pedagogical issues in accounting education, and was advisor for Beta Alpha Psi for twenty years.

Professor Nikolai is a member of the American Accounting Association, the American Institute of Certified Public Accountants (AICPA), and the Missouri Society of CPAs (MSCPA). He has chaired and served on numerous committees of the AICPA, the MSCPA, the Federation of Schools of Accountancy, and the AAA. Professor Nikolai is married and has two adult children and three grandsons. His family has two cats, and he is an avid basketball player, golfer, and weight lifter.



John D. Bazley

John Bazley is the John J. Gilbert Professor in the School of Accountancy of the Daniels College of Business at the University of Denver, where he has received numerous teaching awards, including the University's Distinguished Teaching Award. Professor Bazley earned a B.A. from the University of Bristol in England and an M.S. and Ph.D. from the University of Minnesota. He has taught at the University of North Carolina at Chapel Hill and holds a CPA certificate in the state of Colorado. He has taught national professional development classes for a major CPA firm and was consultant for another CPA firm. Professor Bazley is the coauthor of *Intermediate Accounting*, and has also been an author on three other accounting texts.

Professor Bazley has published articles in professional journals, including *The Accounting Review*, *Management Accounting*, *Accounting Horizons*, *Practical Accountant*, *Academy of Management Journal*, *The Journal of Managerial Issues*, and *The International Journal of Accounting*, and was a member of the Editorial Boards of *Issues in Accounting Education* and the *Journal of Managerial Issues*. He has served on numerous committees of The Federation of Schools of Accountancy (including chair of the Student Lyceum Committee), the American Accounting Association, and the Colorado Society of CPAs (including the Continuing Professional Education Board). He is also a coauthor of a monograph on environmental accounting published by the National Association of



Accountants. Professor Bazley is a member of the American Institute of Certified Public Accountants, the Colorado Society of CPAs, and the American Accounting Association. He has recently appeared as an expert witness for the Securities and Exchange Commission and as a consultant for a defendant in a securities fraud case. Professor Bazley is married and has two children, who especially enjoy their three cats, one dog, and eleven reptiles. He enjoys skiing, playing golf, car racing, and listening to jazz.

Jefferson P. Jones



Jeff Jones is an Associate Professor of Accounting in the School of Accountancy at Auburn University. He received his B.S. and Master of Accountancy from Auburn University and his Ph.D. from Florida State University. Professor Jones has received numerous teaching awards. He is the recipient of the 2004 Auburn University College of Business McCartney Teaching Award, the 2005, 2003, and 2001 Beta Alpha Psi Outstanding Teaching Award, and the 2000 Auburn University School of Accountancy Teaching Award. He has also been recognized in *Who's Who Among America's Teachers* (2002 and 2004). Professor Jones holds a CPA certificate in the state of Alabama and previously worked for Deloitte & Touche. Professor Jones is a coauthor of *Intermediate Accounting*.

Professor Jones has published articles in professional journals, including *Advances in Accounting*, *Review of Quantitative Finance and Accounting*, *Issues in Accounting Education*, *International Journal of Forecasting*, *The CPA Journal*, *Managerial Finance*, *Journal of Accounting and Finance Research*, and *The Journal of Corporate Accounting and Finance*. Professor Jones has made numerous presentations around the country on research and pedagogical issues. He is a member of the American Accounting Association, the American Institute of Certified Public Accountants (AICPA), and the Alabama Society of CPAs (ASCPA). Professor Jones is married, has two children, and enjoys playing golf.