

## About the U.S. originating authors



**David H Marshall** is Professor of Accounting Emeritus at Millikin University. He taught at Millikin, a small, independent university located in Decatur, Illinois for 25 years. He taught courses in accounting, finance, computer information systems, and business policy, and was recognised as an outstanding teacher. Prior to his teaching career, Marshall worked in public accounting and industry and he earned an MBA from Northwestern University.



**Wayne W McManus** makes his home in Grand Cayman, Cayman Islands, BWI, where he worked in the private banking sector for several years and is now a semi-retired consultant. He maintains an ongoing relationship with the International College of the Cayman Islands as an adjunct Professor of Accounting and Law and as a member of the College's Board of Trustees. McManus now offers the Cayman CPA Review course through the Financial Education Institute Ltd. and several professional development courses through the Chamber of Commerce. He earned an M.S. in accounting from Illinois State University, an MBA from the University of Kansas, a law degree from Northern Illinois University and a Masters of law in taxation from the University of Missouri-Kansas City. He serves as a director of Endeavour Mining Capital Corp. (EDV on the TSX exchange). He is an active member of the Cayman Islands Society of Professional Accountants and the local chapter of the Association for Investment Management and Research (AIMR).



**Daniel F Viele** is Professor of Accounting, Chair of the Department of Business, and Director of the Online Programs in the School of Business and Technology at Webster University. He teaches courses in financial, managerial and cost accounting as well as accounting information systems. Prior to joining Webster University in 1998, he served as a systems' consultant for Silicon Valley's largest provider of information technology products and services to the graphic arts and printing industry and his previous teaching experience includes ten years at Millikin University with Professor Marshall. Professor Viele, a CPA and CMA, holds an M.S. in Accounting from Colorado State University and has completed the Information Systems Faculty Development Institute at the University of Minnesota and the Advanced Information Systems Faculty Development Institute at Indiana University. He is a member of the American Institute of Certified Public Accountants, the American Accounting Association, and the Institute of Management Accountants where he served as President of the Sangamon Valley Chapter and as a member of the National Board of Directors.

# About the Australian authors

**Jean P McCartney** is a lecturer in the School of Accounting at the University of Western Sydney, a six-campus university. She teaches courses in financial accounting at undergraduate and postgraduate levels and has been the recipient of a Vice Chancellor's award for Service to Students for her teaching in the overseas conversion programs. She has been involved with teaching in the introductory accounting program for many years, both to accounting and non-accounting students. This book comes from 25 years of international teaching experience over three continents. Jean McCartney qualified as a Chartered Accountant with Deloitte, specialising in audit and technical development. She has maintained contact with the accounting profession through involvement in CA and Professional Year programs with the Institute of Chartered Accountants in Australia, and marketing initiatives. She is involved with youth issues as a parent and community leader.



**Di van Rhyn** is a lecturer in accounting and finance at Murdoch Business School, Murdoch University, Western Australia. She was head of the undergraduate program for many years and spent nearly two years as acting head of the Murdoch Business School and its predecessor, the School of Commerce. Di van Rhyn has lectured in all units in an accounting degree, including management and financial accounting, contemporary issues and accounting theory. Her professional experience has been in chartered accounting firms in small business, particularly in tax advice, and including insolvency, as well as project management in the construction and mining industries. Current research interests are in corporate governance, effective leadership and effective followership. Di van Rhyn is a Fellow of CPA Australia, has served on the education and membership committees of CPA Australia, and is a past member of the Curriculum Council of Western Australia's Accounting Syllabus Committee.

