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Editorial Review

From the Back Cover

The premier accounting reference, revised and expanded

The Accountants' Handbook series has the longest tradition of any reference of providing comprehensive coverage of the field to both accounting professionals and professionals in other fields who need or desire quick, understandable, and thorough exposure to complex accounting-related subjects. Like its predecessors, the Tenth Edition is designed as a single reference source that provides answers to all reasonable questions on accounting and financial reporting asked by accountants, auditors, bankers, lawyers, financial analysts, and other preparers and users of accounting information. Written by nationally recognized accounting professionals, including partners in major public accounting firms, financial executives, financial analysts, and other relevant business professionals, the Handbook covers both financial accounting and reporting and industry specific accounting issues in separate volumes for easy reference. Its comprehensive content provides analysis on over 43 critical areas of accounting.

About the Author

Ray Whittington, PhD, CPA, CMA, CIA, is the Dean of the College of Commerce at DePaul University. Prior to joining the faculty at DePaul, Professor Whittington was the Director of Accountancy at San Diego State University. From 1989 through 1991, he was the Director of Auditing Research for the American Institute of Certified Public Accountants (AICPA), and he previously was on the audit staff of KPMG. He was a member of the Auditing Standards Board of the AICPA and has previously served as a member of the Accounting and Review Services Committee and the Board of Regents of the Institute of International Auditors. Professor Whittington has published numerous textbooks, articles, monographs, and continuing education courses.

Lynford Graham, CPA, PhD, CFE is a Certified Public Accountant with more than 25 years of public accounting experience in audit practice and national policy development groups. He was a Partner and the Director of Audit Policy for BDO Seidman, LLP, and was a National Accounting & SEC Consulting Partner for Coopers & Lybrand, responsible for the technical issues research function and database, auditing research, audit automation and audit sampling techniques. Prior to joining BDO Seidman LLP, Dr. Graham was an Associate Professor of Accounting and Information Systems and a Graduate Faculty Fellow at Rutgers University in Newark, New Jersey, where he taught primarily financial accounting courses. Dr. Graham is a member of the American Institute of Certified Public Accountants, and a recent past member of the AICPA Auditing Standards Board. He is a Certified Fraud Examiner and a member of the Association of Certified Fraud Examiners. Throughout his career he has maintained an active profile in the academic as well as the business community. In 2002 he received the Distinguished Service Award of the Auditing Section of the AAA. His numerous academic and business publications span a variety of topical areas including information systems, internal controls, expert systems, audit risk, audit planning, fraud, sampling, analytical procedures, audit judgment, and international accounting and auditing. Dr. Graham holds an MBA in Industrial Management and PhD in Business and Applied Economics from the University of Pennsylvania (Wharton School).

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