



# Cornerstones of Financial Accounting

*By Jay Rich, Jeff Jones, Maryanne Mowen, Don Hansen*

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**Bibliography**

- Sales Rank: #5155282 in Books
- Published on: 2009-01-12
- Format: Bargain Price
- Number of items: 1
- Dimensions: 11.00" h x 9.25" w x 1.25" l,
- Binding: Hardcover
- 832 pages

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## **Editorial Review**

### Review

"I think this series of videos will be a wonderful addition to the [Cornerstones] text. Today's generation of students appears to put much more emphasis on a 'visual' approach to learning, and this will help respond to that style."

"I understood the material better after reading Cornerstones. Cornerstones presents information the way it should be learned, in a logical manner. Neat, concise, and all facts are thoroughly explained."

### About the Author

Jay Rich is a Professor of Accounting at Illinois State University. He received his B.S., M.S., and Ph.D. from the University of Illinois. Prior to entering the Ph.D. program, he worked as an auditor at Price Waterhouse & Co. in Chicago and earned his C.P.A. in 1985. He has published articles in *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Organizational Behavior and Human Decision Processes*, *Accounting Organizations and Society*, and others. He has also served on the editorial board of *Auditing: A Journal of Practice & Theory* and *Current Issues in Auditing*. Dr. Rich has received both the Outstanding Dissertation Award and Notable Contribution to the Literature Award from the Audit Section of the American Accounting Association. His primary teaching interest is financial accounting and he has taught numerous courses at the undergraduate, masters, and doctoral levels. His outside interests include his family, travel, reading, and watching sports, but he spends most of his free time driving his children to various activities. He also repeatedly develops plans to exercise and diet at some point in the future. By all accounts, he is a master at grilling meat, a mediocre skier, and a shameful golfer.

Jefferson P. Jones is the PricewaterhouseCoopers Associate Professor of Accounting in the School of Accountancy at Auburn University. He received his Bachelor's in Accounting and Master of Accountancy degrees from Auburn University and his Ph.D. from Florida State University. His research interests focus on financial accounting, specifically investigating the quality of reported accounting information. He has published articles in numerous journals, including *ADVANCES IN ACCOUNTING*, *REVIEW OF QUANTITATIVE FINANCE AND ACCOUNTING*, *ISSUES IN ACCOUNTING EDUCATION*, *INTERNATIONAL JOURNAL OF FORECASTING*, and *THE CPA JOURNAL*. Professor Jones has received numerous teaching awards, including the Outstanding Master of Accountancy Professor Award; the Beta Alpha Psi Outstanding Teaching Award (six times); the Auburn University College of Business McCartney Teaching Award; and the Auburn University School of Accountancy Teaching Award. In addition, he has made numerous presentations around the country on research and pedagogical issues. He holds a CPA certificate in the state of Alabama (inactive) and is a member of the American Accounting Association, the American Institute of Certified Public Accountants (AICPA), and the Alabama Society of CPAs (ASCPA). He has had public accounting experience as an auditor for Deloitte & Touche. Professor Jones is also a coauthor of *Cornerstones of Financial Accounting*. He is married, has two children, and enjoys playing golf and watching college football.

Maryanne M. Mowen is Associate Professor Emerita of Accounting at Oklahoma State University. She currently teaches online classes in cost and management accounting for Oklahoma State University. She received her Ph.D. from Arizona State University. She brings an interdisciplinary perspective to teaching and writing in cost and management accounting, with degrees in history and economics. She has taught classes in ethics and the impact of the Sarbanes-Oxley Act on accountants. Her scholarly research is in the areas of

management accounting, behavioral decision theory, and compliance with the Sarbanes-Oxley Act. She has published articles in journals such as Decision Science, The Journal of Economics and Psychology, and The Journal of Management Accounting Research. Dr. Mowen has served as a consultant to mid-sized and Fortune 100 companies and works with corporate controllers on management accounting issues. She is a member of the Northern New Mexico chapter of SCORE and serves as a counselor, assisting small and start-up businesses. Outside the classroom, she enjoys hiking, traveling, reading mysteries, and working crossword puzzles.

Don R. Hansen is Arthur Andersen Professor of Accounting and a Regents Service Professor at Oklahoma State University. He received his Ph.D. from the University of Arizona in 1977. He has an undergraduate degree in mathematics from Brigham Young University. His research interests include activity-based costing and mathematical modeling. He has published articles in both accounting and engineering journals including The Accounting Review, The Journal of Management Accounting Research, Accounting Horizons, and IIE Transactions. He has served on the editorial board of The Accounting Review. His outside interests include family, church activities, reading, movies, and watching sports.

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