BIOGRAPHIES OF EDITORS
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The Institute of Internal Auditors Research Foundation
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Jones Newswire; Barron’s; Bloomberg; Fortune; Associated Press; and Reuters. Dana was a member of the National Association of Corporate Directors’ Blue Ribbon Commission on Audit Committees. He has received several awards for his contributions in research, teaching, and professional service, including the 1999 Kennesaw State University Distinguished Scholar Award and the 2000 Kennesaw State University Distinguished Service Award.

William R. Kinney, Jr., Ph.D., (BS/MS Oklahoma State, 1963/1966; Ph.D. Michigan State, 1968) has taught accounting and auditing at Oklahoma State, Iowa, Michigan, INSEAD, and Texas. Presently the Charles and Elizabeth Prothro Regents Chair in Business and PricewaterhouseCoopers Auditing Fellow at the University of Texas at Austin, he is author of more than 80 scholarly articles. He has received the AAA’s Wildman Award (twice), Notable Contribution to the Accounting Literature Award, and Outstanding Educator Award, as well as the AICPA’s Distinguished Contribution to Accounting Education Award. Kinney served as Editor of The Accounting Review, and has been a member of the AICPA’s Auditing Standards Board and the FASB’s Financial Accounting Standards Advisory Council.

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Kay is a coauthor of *Developments in the Audit Methodologies of Large Accounting Firms*, a monograph written by the academic members of the Joint Working Group. Kay is a member of the AICPA’s International Auditing Standards Subcommittee. Her analysis of the differences between the U.S. and international auditing standards, “Analysis of International Standards on Auditing,” is published in Appendix B of the *AICPA Professional Standards*. She is a contributing author to the book *Audit Committees: A Guide for Directors, Management, and Consultants*, which is published by Aspen Law & Business.

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Disclosure
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This guidance fits into the Framework under the heading Development and Practice Aids.

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