

16th Edition

Financial & Managerial Accounting

THE BASIS FOR BUSINESS DECISIONS

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To Ben and Meg Wishart and Asher, Lainey, and Lucy Hunt, who have taught me the joys of being a grandfather.

—Jan R. Williams

For Cliff, Abi, and my mother, Fran.

—Susan F. Haka

To my parents, Fred and Marjorie.

---Mark S. Bettner

To Terri, Stephen, Karen, and Sarah, whose sacrifices enabled me to participate in writing this book. Thank you—I love you!

—Joseph V. Carcello

Jan R. Williams is Dean of the College of Business Administration and the Stokely Foundation Leadership Chair at the University of Tennessee, where he has been a faculty member since 1977. He received a BS degree from George Peabody College, an MBA from Baylor University, and a PhD from the University of Arkansas. He previously served on the faculties at the University of Georgia and Texas Tech University. A CPA in Tennessee and Arkansas, Dr. Williams is also the coauthor of three books and has published over 70 articles on issues of corporate financial reporting and accounting education. He served as president of the American Accounting Association in 1999–2000 and has been actively involved in Beta Alpha Psi, the Tennessee Society of CPAs, the American Institute of CPAs, and AACSB International—the Association to Advance Collegiate Schools of Business—the accrediting organization for business schools and accounting programs worldwide. He currently serves as chairelect of the Board of Directors of AACSB International.

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