



Intermediate Accounting

By Elizabeth A. Gordon, Jana S. Raedy, Alexander J. Sannella

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Editorial Review

About the Author

Elizabeth A. Gordon, Ph.D., MBA

Elizabeth A. Gordon is an associate professor of accounting at the Fox Business School at Temple University, and Merves Research Fellow. She received her Doctorate from Columbia University, Master's in Business Administration from Yale University, and Bachelor's of Science in Accounting with highest distinction from Indiana University.

Dr. Gordon specializes in the areas of international financial reporting and corporate governance. Her research is published in top journals including the *Journal of Accounting Research*, the *Journal of Accounting, Auditing and Finance*, and *The Accounting Review*. She serves on the editorial review boards of the *Journal of International Accounting Research*, *The International Journal of Accounting*, and the *Accounting Research Journal*. She is an ex officio member of the *Executive Committee of the International Association of Accounting Education and Research*.

Dr. Gordon has taught courses in financial accounting and international accounting at the graduate and undergraduate levels, receiving a number of teaching awards. She has co-authored accounting readings for the CFA Institute, integrating IFRS and U.S. GAAP. She was an auditor with PricewaterhouseCoopers, LLP and interned at the Office of Management and Budget before entering academia. Dr. Gordon was licensed as a CPA in Maryland. She has been on the faculty of the Graduate School of Business at the University of Chicago, the Rutgers Business School, and a visiting professor at the University of Pennsylvania.

Jana S. Raedy, Ph.D., CPA

Jana Raedy is an associate professor of accounting, associate dean of the Master of Accounting Program, and the Ernst & Young Scholar in Accounting at the Kenan-Flagler Business School at the University of North Carolina at Chapel Hill. She received her B.S. and M.S. from the University of Kentucky and her Ph.D. from the Pennsylvania State University.

Dr. Raedy's research is primarily focused on issues in international financial reporting as well as areas where financial reporting and taxation intersect. Her research is published in top journals such as *Journal of Accounting Research*, *Journal of Accounting and Economics*, *The Accounting Review*, *Contemporary Accounting Research* and *Journal of the American Taxation Association*.

Dr. Raedy has taught a number of courses in financial reporting at the graduate level, including core financial reporting (both introductory and intermediate accounting), international financial reporting, and forensic accounting. For over fifteen years she has been teaching a self-developed course in applied financial accounting research with a heavy emphasis on judgment and decision making. During her academic career, she has received a number of different teaching awards. She currently is a team member on the Ernst & Young Academic Resource Center, which provides faculty nationwide with comprehensive teaching materials for the integration of IFRS into the accounting curriculum.

Alexander J. Sannella, Ph.D., CPA

Alexander J. Sannella is currently an associate professor of accounting at the Rutgers Business School, the director of the MBA in Professional Accounting Program, and the director of the Rutgers Business School

Teaching Excellence Center. He received his Ph.D. in Accounting and Finance from New York University, and is a New York State Certified Public Accountant.

During his years at Rutgers Business School, he has taught at both the graduate and undergraduate level, and served as associate dean of the Business School and coordinator of the Department of Accounting and Information Systems. Previously, Dr. Sannella served on the faculty of New York University as an instructor of accounting at the Stern School of Business.

He has public accounting experience as an auditor for PricewaterhouseCoopers, LLP and KPMG, LLP. Dr. Sannella was also an independent consultant working on many projects with other public accounting firms, bankruptcy trustees, and leasing divisions of major insurance companies. He also served as a consultant to the Line of Business Program at Federal Trade Commission in Washington.

Dr. Sannella has over 40 years teaching experience at the university level and over 30 years experience in developing and teaching commercial and investment bank training programs. His clients included eight major investment banks and four of the world's largest commercial banks. His training programs include courses designed to train financial analysts and associates, and special programs for sales and trading professionals.

He is the author of many scholarly journal articles and two books. His articles focus on market-based accounting research. This research genre examines the impact on financial markets and stock prices caused by the release of accounting information and changes in accounting methods. Dr. Sannella's books focus on the effects of accounting alternatives on the judgment of analysts and other statement users. Many of the books' topics are included on training videos and CPE courses distributed by SmartPros, Ltd.

He has been interviewed by several publications including the Newark Star Ledger and NJ Biz.

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