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By Lyn M. Fraser, Aileen Ormiston

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### **Editorial Review**

#### **About the Author**

**Lyn M. Fraser** has taught undergraduate and graduate classes in financial statement analysis at Texas A&M University and has conducted numerous seminars on the subject for executive development and continuing education courses. A Certified Public Accountant, she is the co-author with Aileen Ormiston of *Understanding the Corporate Annual Report: Nuts, Bolts, and a Few Loose Screws* (Prentice Hall, 2003) and has published articles in the *Journal of Accountancy*, the *Journal of Commercial Bank Lending*, the *Magazine of Bank Administration*, and the *Journal of Business Strategies*. She has been recognized for Distinguished Achievement in Teaching by the Former Students Association at Texas A&M University and is a member of Phi Beta Kappa. Lyn's most recent publication is a new mystery novel, "Debits and Credits", published by Mainly Murder Press in 2014.

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**Aileen Ormiston** teaches in the Accounting Department in the W.P. Carey School of Business at Arizona State University and has taught in the MBA, honors, and online programs. She received her bachelor's degree in accounting from Michigan State University and a master's degree in finance from Texas A&M University. Prior to embarking on her teaching career, Aileen worked in cost accounting and also as an auditor in public accounting. She taught accounting and general business courses for 30 years at Mesa Community College, one of 13 universities and colleges that received a grant from the Accounting Education Change Commission. As a result of her pioneering work in changing accounting education, she was the recipient of the "Innovator of the Year" award from the League for Innovation in the Community College. For her service to honors students, Aileen has been named a Phi Theta Kappa mentor.

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