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21. COSO Chairman Larry Rittenberg’s testimony to SEC Advisory Committee on Smaller Public Companies, Sept. 19, 2005.


47. “Accounting Professor is a Strong Believer in Corporate Governance,” Access, Fall 2003.


68. WABE Radio (NPR), interview regarding WorldCom and its impact on regulation, June 28, 2002.
73. “NASDAQ to Tweak Governance Rules in May,” TheDeal.com, April 22, 2002.
87. “Global Crossing’s Problems Multiply,” *USA Today*, February 28, 2002, 3B.
97. GPTV Georgia Business Report, Television appearance to discuss fraud research, April 2, 1999.

Coverage of the 21st Century Governance and Audit Committee Principles, issued by the Corporate Governance Center, written by Lapides, Beasley, Carcello, DeZoort, Hermanson, Neal, and Tompkins (Issued May 2007)

Coverage of the 21st Century Governance and Financial Reporting Principles, issued by the Corporate Governance Center, written by Lapides, Hermanson, Beasley, Carcello, DeZoort, and Neal (Issued March 2002)


7. IIA President, Bill Bishop, III, March 28, 2002, letter to NYSE re: Corporate Accountability and Listing Standards with position paper, Institute of Internal Auditors Recommendations For Improving Corporate Governance. Addresses recommendations to be made on April 4, 2002, in a presentation to a special committee of the Board of Directors of the New York Stock Exchange [and later to the U.S Congress], includes the following narrative: “... While many models could serve as the starting point for the development of sound corporate governance principles, the 21st Century Governance Principles for U.S. Public Companies, recently issued by the Corporate Governance Center at Kennesaw State University in Kennesaw, Georgia, appear to the Institute to be particularly appropriate. The Institute believes these 10 principles provide a sound model for effective governance because, like the Corporate Governance Center, the IIA believes that sound governance is dependent on the synergy generated among the four components of the governance system: the board, management, internal auditors, and external auditors. ... Within the broad Corporate Governance Center framework, The Institute believes that the disclosures described in Principles 8 and 10 have particular relevance to internal auditing.” (Also included at Financial Executives International website, www.fei.org.)


9. “21st Century Corporate Governance Principles for U.S. Public Companies,” Resource Center: Board Governance, Corporate Board Member, April 2002. (Also at Resource Center: Audit Committees, Corporate Board Member.)


14. **Recommendations for Improving Corporate Governance.** A position paper presented by IIA to the U.S. Congress, April 8, 2002, same as March 28, 2002 IIA letter to NYSE above.


17. “IIA Urges NYSE to Strengthen Corporate Governance,” Derby City Disclosures, IIA Louisville Chapter, May 2002, 3.


22. **Report of the NYSE Corporate Accountability and Listing Standards Committee,** NYSE, June 6, 2002, A-83: The “21st Century Governance Principles for U.S. Public Companies” is included in the Appendix, listing the principles and crediting the Corporate Governance Center at Kennesaw State University.

23. “NYSE Clarifies That All Listed Companies Must Have Internal Audit Function,” IIA, August 2, 2002.


27. “Board of Conseco will see Makeover; Luring Strong Directors While in Bankruptcy will be Tough,” The Indianapolis Star, December 14, 2002.


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(1) Coverage in Newspapers / General Media


2. **Associated Press** article, “Cooking the Books: Small Companies are the Biggest Culprits, Study Finds,” appeared in newspapers including:


(2) Coverage in Financial and Governance Publications (Not authored by Beasley, Carcello, and Hermanson – See Vita for such several papers based on COSO data set)


13. CAMagazine.com, “Keeping Audit Committees Effective.”


20. Chartered Accountants Journal of New Zealand, “Small Companies Figure Big in Fraud Findings,” July 1999, 71.
29. *Critical Perspectives on Accounting*, Special issue of the journal devoted to criticism of the AAA, the COSO study, and alleged bias in the COSO research, Vol. 12, No. 2, 2001. (We were given no opportunity to respond. See Accounting Today letter to editor in Vita for our defense. The issue of concern to Professor Briloff was fully addressed in our monograph.)

(3) Coverage in SEC Publications or Speeches

28. SEC Call for Papers: AAA and SEC Joint Conference, Fall 1999.
29. SEC Comment Letters, numerous comment letters to the SEC over the years have cited the study.

(4) Other Coverage
4. Auditing Course Syllabi and Auditing Textbooks, the study is cited in numerous syllabi and texts.
5. BDO Seidman, SEC Year in Review, March 2000.
11. cbmexam.com, “Module 900: Corporate Control and Governance.”


16. COSO Chairman Larry Rittenberg’s testimony to SEC Advisory Committee on Smaller Public Companies, Sept. 19, 2005.


18. erisk.com, “Governance and Risk Controls: The COSO Framework.”


33. KPMG, 1999 Audit Committee Summer Update, 1.

34. KSU Now, “Accounting Prof’s Research Shines Spotlight on KSU,” September 1999, 2.


38. POB Panel on Audit Effectiveness, Report and Recommendations, several citations


40. PWC, Audit Committee Update 2000, section on the study.


44. United States Senate, The Role of the Board of Directors in Enron’s Collapse, by the Permanent Subcommittee on Investigations of the Committee on Government Affairs, United States Senate, July 8, 2002, 6.


46. Web sites, AAA, FEI, IIA, AICPA and others.

47. The World Bank Group, “Corporate Governance Library: International Research.”

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