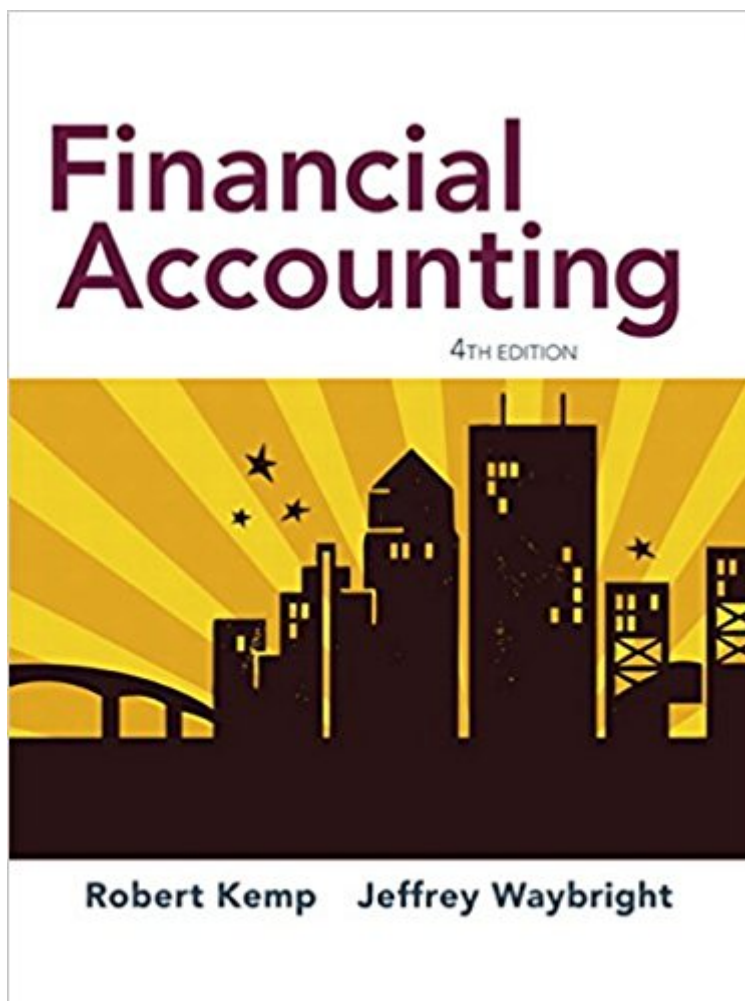


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Robert Kemp, DBA, CPA Professor Kemp is the Ramon W. Breeden, Sr. Research Professor at the McIntire School of Commerce, University of Virginia. He is a certified public accountant and

possesses a baccalaureate, master's, and doctorate in business administration. Professor Kemp is an accomplished scholar, conducting research and writing in the theory and practice of contemporary business. He currently is conducting research in the funding of pensions, the management of financial institutions, and corporate finance. His scholarly works include 70 completed projects, including monographs, articles, cases, research presentations, and working papers. His work is published in, among other places, The Financial Review; The Journal of Financial Research; Advances in Accounting, A Research Journal; Benefits Quarterly; The Journal of Mathematics Applied in Business and Industry; The Journal of Accountancy; The Journal of Commercial Bank Lending; The Journal of Bank Accounting and Auditing; and The Journal of Business Economics. Professor Kemp is likewise an accomplished teacher, to both University students and executives throughout the world. During his 36 years at the University of Virginia, he has taught numerous undergraduate and graduate courses. He has taught classes using lectures, case studies, discussion groups, and distance learning. His consistently high evaluations by students reflect his devotion to the classroom. This high quality is also seen in his teaching of business executives. He has worked with and taught for organizations such as Bank of America, the FDIC, Navigant, "Tucker Alan, the Siberian Banking Institute, the Barents Group, KPMG, Gerson Lehrman, Wellington Management, the Russian Bankers Association, the Central Asian American Enterprise Fund, the American Institute of Certified Public Accountants, and the Consumer Bankers Association. Jeffrey Waybright teaches accounting at Spokane Community College, which is part of a multi-college district in eastern Washington. He has been a full-time, tenured community college instructor for more than 23 years. In addition to teaching at the community college level, he has also taught upper division courses for Linfield College. Jeffrey is a co-recipient of the Washington Society of CPAs' Outstanding Educator Award. Jeffrey received his BA in business administration (emphasis in accounting) and MBA from Eastern Washington University. Before becoming a professor, Jeffrey spent eight years as a practicing CPA in Washington State and still holds his license. During his teaching career, he has taught in many disciplines of accounting, including financial, managerial, computerized, and payroll accounting as well as in the disciplines of entrepreneurship, economics, business math, and general business. Jeffrey developed online courses in accounting, teaches online and traditional courses for financial and managerial accounting, and advises students. Jeffrey is passionate about teaching students on the subject of accounting.

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