

**F. Greg Burton**  
**School of Accountancy**  
**Marriott School of Management**  
**Brigham Young University**

**EDUCATION**

- 1994 Ph.D., University of South Carolina, Columbia, South Carolina
- 1987 M.Acc., Utah State University, Logan, Utah
- 1984 B.A., Utah State University, Logan, Utah

**COLLEGE AND UNIVERSITY POSITIONS**

- Associate Director and John and Nancy Hardy Professor of Accountancy, Brigham Young University, 2017-present
- Ford Motor Company International Professor, Brigham Young University, 2014-2017
- Professor of Accountancy, Brigham Young University, 2012-present
- Associate Professor of Accountancy, Brigham Young University, 2005-2012
- Visiting Professor, International Graduate Business School, Zagreb, Croatia, 2005
- Assistant Professor of Accountancy, Brigham Young University, 2001– 2005
- Assistant Professor of Accountancy, University of Nebraska, 1994 – 2001
- Managing Director, Master of Accountancy and Master of Taxation, University of South Carolina, 1991- 1994
- Instructor, Philips Junior College, 1990
- Instructor, Indonesian Institute for Management Development, Jakarta, Indonesia, 1988-1990
- Instructor, Centre for Management Technology, Southeast Asia, 1988 - 1990

**PROFESSIONAL EXPERIENCE**

- Securities and Exchange Commission Academic Fellow, Washington DC, 2008-2009
- KPMG, Los Angeles, CA, senior manager, 1984-1990
- Senior Manager, KPMG Hanadi Sudjendro, Jakarta, Indonesia, 1988-1990

**RECENT PROFESSIONAL EXPERIENCE**

- KPMG: Teach auditing and technical financial accounting topics to new and experienced auditors, 2011-present
- EY: Create and present IFRS teaching material for the Academic Resource Center, 2009-present
- AICPA: Created and coauthored an eight-hour course, Advanced IFRS Topics, 2009-present
- Becker CPA Review: Taught auditing concepts to CPA candidates, 2006-2010
- PricewaterhouseCoopers: Taught integrated auditing to experienced auditors and experienced newly-hired auditors, 2005-2008
- ACCA/FC Professionals: Taught IFRS, SEC updates, and other technical topics in China, Hong Kong, Malaysia, and Singapore, 2005-2008
- Illinois CPA Society: Taught auditing concepts and skills to inexperienced, experienced, and incharge auditors, 2005-2006
- Georgia Society of CPAs: Taught auditing concepts and skills to incharge auditors, 2005

Western CPE: Taught fraud detection and prevention, 2003

Thompson Learning: Coauthored three courses (Auditing Standard No. 2, Auditing Standard No. 3, and Introduction to the Computer Software Industry), 2004-2007

#### **PUBLICATIONS IN REFEREED JOURNALS**

"Discussion of National Culture and Ethical Judgment: A Social Contract of Ethical Decision Making by Accounting Professionals and Students from the US and Italy," *Journal of International Accounting Research*, Vol 16, No 2, 2017

"Recruiting Internal Auditors: The Effects of Using the Internal Audit Function as a Management Training Ground or as a Consulting Services Provider," *Accounting Horizons*, Vol 29, No 1, 2015 (with M. Starliper, S. Summers, and David Wood)

"How Auditor Legal Liability Influences the Detection and Frequency of Fraudulent Financial Reporting," *Current Issues in Auditing*, Vol. 7, No. 2, 2013 (with Jeff Wilks and Mark Zimbelman)

"Auditor Switching in the Economic Crisis: The Case in Greece," *International Journal of Accounting and Economic Studies*, Vol 1, No 2, 2013 (with Erv Black and Anastasia Maggina)

"Corporate Managers' Reliance on Internal Auditor Recommendations," *Auditing: A Journal of Practice & Theory*, Vol 31, No 2, 2012 (with S. Emett, C. Simon, and D. Wood)

"Dominant Owners and Financial Performance of Continental European Firms," *Journal of International Accounting Research*, Vol 11, No 1, 2012 (with V. Krivogorsky)

"Discussion of The Role of Justice, Power Distance, and Gender on the Influence of National Culture on Ethical Decision-Making," *Journal of International Accounting Research*, Vol 11, No 1, 2012

"The Impact of Audit Penalty Distributions on the Detection and Frequency of Fraudulent Reporting" *Review of Accounting Studies Journal*, (published on-line first) 2011 (with J. Wilks and M. Zimbelman)

"The Value Relevance of Financial Statement Summary Measures: An International Examination" *The International Research Journal of Applied Finance*, Vol 2, Issue 10, 2011 (with E. Black)

"Entrepreneurial Success: Differing Perceptions of Entrepreneurs and Venture Capitalists" *International Journal of Entrepreneurship and Innovation*, Vol 11, Issue 3, 2010 (with E. Black, D. Wood, and A. Zimbelman)

“Qualitative Factors as Determinants of Continued Success: An Examination of eBusiness Entrepreneurial Firms Using the New Venture Template™” *The Journal of Entrepreneurial Finance*, Vol 13, Issue 2, 2009 (with E. Black and P. Johnson)

“Market Responses to Qualitative Information from a Group Polarization Perspective” *Accounting, Organizations and Society*, Vol 31, Issue 2, 2006, (with M. Collier and B. Tuttle)

“Taxpayers’ Prepayment Positions and Tax Return Preparation Fees” *Contemporary Accounting Research*, Vol 22, Issue 2, 2005 (with S. Jackson, J. Barrick, and P. Shoemaker)

“A User's Willingness to Adopt New Information Systems: The Influence of the Decision-Making Improvements and Performance Monitoring Dimensions of the System” *Journal of Information Systems*, Vol 15, Issue 2, 2001 (with R. Leitch and B. Tuttle)

“The Effects of a Modest Incentive on Information Overload in an Investment Analysis Task” *Accounting, Organizations and Society*, Vol 24, Issue 8, 1999 (with B. Tuttle)

“Regulating the Audit Services Market: Evidence from South Korea” *Research in Accounting Regulation*, Vol 13, Issue 1, 1999 (with M. Taylor and D. Simon)

“An Examination of Market Efficiency: Information Order Effects in a Laboratory Market” *Accounting, Organizations and Society*, Vol 22, Issue 1, 1997 (with B. Tuttle and M. Collier)

“An Application of Expectancy Theory for Assessing User Motivation to Utilize An Expert System” *Journal of Management Information Systems*, Vol 9, Issue 3, 1992-93 (with Y. Chen, V. Grover, and K. Stewart)

## **BOOKS AND MONOGRAPHS**

“International Financial Reporting Standards: A Framework-Based Approach” 2015, Routledge: New York, New York (with Eva Jermakowicz)

“US Perspectives on Implementation of IFRS” in *Law, Corporate Governance, and Accounting: European Perspective*, Routledge Studies in Accounting, 2011, New York, New York (peer reviewed book chapter with E. Black and S. Paul)

IAAER/ACCA International Accounting Education Standards Project:

“Does Education and Training in Ethics Affect the Ethical Awareness of Practicing Accountants?” Dec 2010 (produced for the International Federation of Accountants with E. Black, S. Ruiz-de-Chavez, S. Hardy, L. Radebaugh, E. Luiz Riccio, and K. D. Stocks)

## **WORKING PAPERS**

Shadow IT Use, Outcome Effects, and Subjective Performance Evaluation (with D. Allen, S. Smith, and D. Wood)

An Evaluation of Research Impact in Accounting, Economics, Finance, Management, Marketing, Psychology, and the Natural Sciences (with S. Summers, J. Wilks and D. Wood)

Ethics Training and the Intention to Behave Ethically (with E. Black and J. Cieslewicz)

Foreign Exchange Rates and Performance Evaluation (with M. Swain and W. Taylor)

Market Behavior Under Information Overload Conditions: Evidence from the Laboratory (with B. Tuttle)

Does Education and Training in Ethics Affect Multidimensional Ethics Measures? (with E. Black, S. Hardy, L. Radebaugh, and K. Stocks)

Does Education and Training in Ethics Affect the Ethical Awareness of Practicing Accountants? (with E. Black)

#### **CONFERENCE PAPERS PRESENTED-competitively selected**

Shadow IT Use, Outcome Effects, and Subjective Performance Evaluation (with D. Allen, S. Smith, and D. Wood), AIS Midyear Meeting, (January 2017)

The Effect of Shadow IT Use on Employee Performance Evaluations (with D. Allen, S. Smith, and D. Wood), BYU Accounting Symposium, Provo, Utah (October 2016)

Discussion of National Culture and Ethical Judgment: A Social Contract Approach to the Contrast of Ethical Decision-Making by Accounting Professionals and Students for the U.S. and Italy, Journal of International Accounting Research Conference, Augsburg, Germany (July 2016)

Auditor Switching in the Economic Crisis: The Case in Greece (with E. Black and A. Maggina), World Finance Conference, Cyprus (July 2013)

Recruiting Internal Auditors: The Effects of Using the Internal Audit Function as a Management Training Ground and Performing Consulting Services (with M. Starliper, S. Summers, and David Wood), ABO Conference, Atlanta, Georgia (October 2012)

Does Education and Training in Ethics Affect the Ethical Awareness of Practicing Accountants? (with E. Black, S. Hardy, L. Radebaugh, and K. Stocks), European Institute for Advanced Studies in Management 1<sup>st</sup> Workshop on Business Ethics, Brussels, Belgium (November 2011)

Does Education and Training in Ethics Affect the Ethical Awareness of Practicing Accountants? (with E. Black, S. Hardy, L. Radebaugh, and K. Stocks), JIAR Conference, Xiamen, China (June 2011)

Does Education and Training in Ethics Affect the Ethical Awareness of Practicing Accountants? (with E. Black, S. Hardy, L. Radebaugh, and K. Stocks), European Accounting Association Annual Congress, Rome, Italy (April 2011)

Corporate Managers' Reliance on Internal Auditor Recommendations (with S. Emett, C. Simon, and D. Wood), AAA Auditing Midyear meeting, Albuquerque, New Mexico (January 2011)

Dominant Owners and Financial Performance of Continental European Firms (with V. Krivogorsky), Academy of International Business Annual Meeting, San Diego, California (June 2009)

Dominant Owners and Financial Performance of Continental European Firms (with V. Krivogorsky), American Accounting Association Annual Meeting, Anaheim, California (August 2008)

The Impact of Fraud and Corruption on Earnings Opacity: An International Examination (with E. Black) Oxford Business and Economics Conference, Oxford England (June 2007)

Predictors of an Entrepreneurial eBusiness Firm's Outcome (with E. Black and K. Stocks) Oxford Business and Economics Conference, Oxford England (June 2007)

The Value Relevance of Financial Statement Summary Measures: An International Examination (with E. Black), Eighteenth Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii (October 2006)

The Value Relevance of Financial Statement Summary Measures: An International Examination (with E. Black), International Research Conference for Accounting Educators, Bordeaux, France (September 2005)

The Impact of Audit Penalty Distributions on Auditors' Detection Efforts and the Frequency of Fraudulent Reporting (with J. Wilks and M. Zimbelman), American Accounting Association Annual Meeting, San Francisco, California (August 2005)

Are Entrepreneurs Born or Made? Views of Entrepreneurs and Venture Capitalists (with E. Black, A. Traynor, and D. Wood) International Council for Small Business 50th World Conference, Washington, DC (June 2005)

The Impact of Audit Penalty Distributions on Auditors' Detection Efforts and the Frequency of Fraudulent Reporting (with J. Wilks and M. Zimbelman), European Accounting Association 28<sup>th</sup> Annual Congress, Goteborg, Sweden (May 2005)

The Value Relevance of Financial Statement Summary Measures: An International Examination (with E. Black), European Accounting Association 27<sup>th</sup> Annual Congress, Prague, Czech Republic, (April 2004)

Predictors of an Entrepreneurial eBusiness Firm's Outcome (with E. Black), International Council for Small Business 48<sup>th</sup> World Conference, Belfast, Northern Ireland (June 2003)

Taxpayers' Prepayment Positions and Tax Return Preparation Fees (with S. Jackson, J. Barrick, and P. Shoemaker), Contemporary Accounting Research Conference, Niagara, Canada (October 2001)

Taxpayers' Prepayment Positions and Tax Return Preparation Fees (with S. Jackson, J. Barrick, and P. Shoemaker), American Accounting Association Annual Meeting, Philadelphia, Pennsylvania (August 2000)

The Effects of a Modest Incentive on Information Overload in an Investment Analysis Task (with B. Tuttle) Economic Science Association European Regional Meeting, Paris, France (October 1999)

An Examination of Market Efficiency: Information Order Effects in a Laboratory Market (with B. Tuttle and M. Collier) Economic Science Association, Tucson, Arizona (September 1996)

An Examination of Market Efficiency: Information Order Effects in a Laboratory Market (with B. Tuttle and M. Collier) American Accounting Association Annual Meeting, Chicago, Illinois (August 1996)

#### **INVITED PRESENTATIONS**

How Accounting Research Helps Us Understand the *Real* World, Utah Society of CPAs, Provo, Utah, November 2017

Merger and Acquisitions Synergies Framework, Inquiry Conference, Provo, Utah, November 2017

Judgment and Decision Making, American Accounting Association Annual Meeting, San Diego, California, August 2017

Impactful Auditing Research, XVII USP International Conference in Accounting, São Paulo, Brazil, July 2017

The use of academic research by *real* people in the *real* world, Plenary Speech, II International Seminar in Accounting Research in Natal, July 2017

Liability of Foreignness: The impact of Elimination of the Reconciliation Requirement on International Asset Allocation by US Investors, Journal of International Accounting Research Conference, Adelaide, Australia, June 2017

Accounting for Culture in Cross-border Mergers and Acquisitions: Opportunities for Impactful Future Research, China Journal of Accounting Studies Conference, Beijing, China, November 2016

The Use of Academic Research by Real People in the Real World, Beijing Jiaotong University, Beijing, China, November 2016

Auditing Electronic Information Produced by the Entity, EY Colloquium, Minneapolis, Minnesota, June 2016

Thinking Outside the Box: Connecting Yourself Internationally, Annual Congress Key note address, Associação Nacional dos Programas de Pós-Graduação em Ciências Contábeis – ANPCONT, Ribeiro Preto, Brazil, June 2016

Developing a Global Mindset, American Accounting Association Annual Meeting, Chicago, Illinois, 2015

Professional Judgment full day workshop, Canadian Accounting Association Annual Meeting, Toronto, Canada 2015

Professional Judgment: Application of Teaching Resources, Canadian Accounting Association Annual Meeting, Toronto, Canada 2015

How to Incorporate Judgment into the Curriculum, Canadian Accounting Association Annual Meeting, Toronto, Canada 2015

The Curriculum in the Track of Management Accounting and Management Accounting Update in the USA, The China-US MPAcc Forum, Nankai University, Tianjin, China 2014

How to Develop a Specialized MPAcc Program, The China-US MPAcc Forum, Nankai University, Tianjin, China 2014

Teaching IFRS, Second Journal of International Accounting Research Conference, Hong Kong, 2014

Teaching Professional Judgment, American Accounting Association Annual Meeting, Anaheim, California 2013

The IMA/MAS Competency Framework: Implications across the Accounting Curriculum, American Accounting Association Annual Meeting, Anaheim, California 2013

Using Professional Judgment, EY Colloquium, St. Louis, Missouri, 2013

Designing International Experiences, Business Association of Latin American Studies, Lima Peru, 2013

Teaching professional judgment, International Accounting Association Annual Meeting, Washington, D.C., 2012

Teaching IFRS using the Conceptual Framework, International Accounting Association Midyear Meeting, Phoenix, Arizona, 2012

How to Integrate IFRS into an Accounting Curriculum, American Accounting Association Annual Meeting, Denver, Colorado, 2011

Teaching IFRS, The First JIAR Conference, Xiamen, China, 2011

US Perspectives on IFRS Adoption, Tampa, Florida, 2011

Accounting Ethics, World Congress of Accountants, Singapore, 2010

IFRS Technical Learning and Educational Resources, San Francisco, California, 2010

IFRS: Resources and Integration, San Francisco, California, 2010

Resources for Developing Practice-Relevant International Accounting Research, San Francisco, California, 2010

Insights into IFRS and the SEC, Columbus, Ohio, 2010

IFRS-Impact on Auditing and Systems, Portland, Oregon, 2010

Conversion and Transition to IFRS, Palm Springs, California, 2010

The SEC's Perspective on Adopting IFRS, Accounting Theory and Practice Conference, Tainan, Taiwan, 2009

International Accounting Ethics, International Federation of Accountants, New York, New York, 2009

Can Ethics be Taught?: An International Comparison, International Association for Accounting Education and Research, Munich, Germany, 2009



IFRS Roadmap, American Accounting Association Midyear Meeting, St. Petes Beach, Florida, 2009

Accounting For Income Taxes, Securities and Exchange Commission, Washington, D.C., 2009

The Impact of Audit Penalty Distributions on Auditors' Detection Efforts and the Frequency of Fraudulent Reporting, University of Nevada Las Vegas, 2009

Income Tax Disclosure Issues, Securities and Exchange Commission, Washington, D.C., 2008

IFRS Adoption: Challenges for Educators, 10<sup>th</sup> International Congress on Innovations in Teaching Accounting and Business International Research Conference for Accounting Educators, Mexico City, Mexico, 2007

IFRS and US GAAP Convergence, Association of Chartered Certified Accountants, Hong Kong, China, 2007

IFRS and US GAAP Convergence, Association of Chartered Certified Accountants, Shanghai, China, 2007

Conceptual Framework and International Accounting Convergence, Association of Chartered Certified Accountants, Shanghai, China, 2007

US GAAP and IFRS Differences, Financial Professionals Conference, Singapore, 2007

The Impact of New Technologies on Accounting Education World Congress of Accounting Educators, Istanbul, Turkey, 2006

The Impact of Audit Penalty Distributions on Auditors' Detection Efforts and the Frequency of Fraudulent Reporting, Boston College, 2005

The Impact of Audit Penalty Distributions on Auditors' Detection Efforts and the Frequency of Fraudulent Reporting, University of Arizona, 2005

The Impact of Audit Penalty Distributions on Auditors' Detection Efforts and the Frequency of Fraudulent Reporting, University of Utah, 2005

The Nuts and Bolts of SAS No. 99, Nevada Society of CPAs Annual Meeting, Las Vegas, Nevada, 2004

Market Responses to Qualitative Information from a Group Polarization Perspective, University of Connecticut, 2004

Market Responses to Qualitative Information from a Group Polarization Perspective, University of South Carolina, 2004

Market Responses to Qualitative Information: The Role of Individuals with Conservative Versus Extreme Beliefs, University of North Texas, 2003

Market Behavior Under Information Overload Conditions: Evidence from the Laboratory, Brigham Young University, 2001

A User's Willingness to Adopt New Information Systems: The Influence of the Decision-Making Improvements and Performance Monitoring Dimensions of the System, East Carolina University, 1999

The Impact of Information Technology on the Principal-Agent Relationship: An Experimental Study, Southeast American Accounting Association Doctoral Consortium, 1996

#### **EDITOR/EDITORIAL BOARDS**

Journal of International Accounting Research (Associate Editor)

Journal of International Accounting, Auditing and Taxation (Editorial Board)

Advances in International Accounting (Editorial Board)

International Journal of Managerial and Financial Accounting (Editorial Board)

#### **RESEARCH GRANTS**

Center for European Studies, 2013

IAAER/KPMG/ACCA Grant, 2008-2010

Global Management Center, 2007

Global Management Center, 2004

Center for Entrepreneurship, 2004

Global Management Center, 2003

Rollins eBusiness Center, 2003

Center for Entrepreneurship, 2003

Center for Entrepreneurship, 2002

Baird, Kurtz, Dobson Grant, 2000

Baird, Kurtz, Dobson Grant, 1999

Hicks Summer Research Grant, 1999

Nebraska Research Initiative: Electronic Commerce Systems, 1998

Gallup Research Professor, 1997-1998

Hicks Summer Research Grant, 1996

KPMG Peat Marwick Research Grant, 1994–1995

University of South Carolina Research and Productive Scholarship Grant, 1994–1995

#### **COMMITTEES**

American Accounting Association Council Member, 2015-2018

American Accounting Association Council Committee on Awards Committee Chair, 2016-2017

American Accounting Association Council Committee on Awards Committee, 2015-2016

American Accounting Association Council Advocacy Review Committee, 2015-2016

American Accounting Association Global Engagement Committee, 2015-2016

JIAR Conference Committee Chair, 2015-2018  
International Association for Accounting Education and Research Council Member, 2015-2018  
Joint AOS/JIAR Conference Committee Co-Chair, 2015-2016  
EY Global Mindset Chair, 2014-2017  
American Accounting Association International Accounting Section PhD Student Travel Grant Committee Chair, 2014-2016  
American Accounting Association International Accounting Section Nominations Committee 2015-2017  
American Accounting Association International Accounting Section Past President, 2015-2016  
American Accounting Association International Accounting Section President, 2014-2015  
Beta Alpha Psi, Director of Global Activities, 2014-2015  
American Accounting Association International Accounting Section Strategy Committee, 2012-2016  
The Third Journal of International Accounting Research Conference, Program committee, Sao Paulo, Brazil, 2015  
American Accounting Association International Accounting Section President Elect, 2013-2014  
American Accounting Association, Nominations Committee, 2013-2014  
The Second Journal of International Accounting Research Conference, Program committee and Concurrent Session chair, Hong Kong, China, 2014  
American Accounting Association International Accounting Section, Strategic Planning Committee, 2012-2014  
American Accounting Association Sharpening Our Vision Task Force, 2012-present  
American Accounting Association International Accounting Section Secretary, 2011-2013  
The Second Journal of International Accounting Research Conference, Program committee and Concurrent Session chair, Tunis, Tunisia, 2012-2013  
American Accounting Association International Accounting Section Strategic Planning Committee member, 2012-2013  
American Accounting Association International Accounting Section Technology Committee chair, 2010-2011  
The First Journal of International Accounting Research Conference, Program committee and Concurrent Session chair, Xiamen, China, 2011  
American Accounting Association Branding Committee member, 2011  
American Accounting Association International Section Practice Issue Committee Co-chair, 2008-2011  
American Accounting Association International Section Outstanding Educator Award Committee Chair, 2008-2009  
International Conference on Accounting and Information Technology, Conference Committee, Chiayi, Taiwan, 2010  
Accounting Theory and Practice Conference program committee, Tainan, Taiwan, 2009  
American Accounting Association International Section Nominations Committee, 2008-2011  
American Accounting Association International Section Annual Program Chair, 2007-2008

American Accounting Association International Section Annual Program Chair, 2006-2007  
American Accounting Association International Section Annual Program Committee, 2005-2006

American Accounting Association International Section Review Committee Chair, 2005-2006

American Accounting Association Auditing Section CPE program chair, 2005

American Accounting Association Auditing Section CPE program vice-chair, 2004

School of Accountancy Curriculum Committee, 2003-present

eBusiness Entrepreneurship Committee, 2001-2004

eBusiness International and Entrepreneurship Committee, 2001-2002

School of Accountancy Workshops Committee, 2001-2003

General Committee, College of Business Administration (elected) 2000-2001

ROTC faculty advisor 1999-2001

Information Systems Committee, College of Business Administration 1998-2001

Technology Task Force, Nebraska Society of Certified Public Accountants 1998-2001

Curriculum Committee, School of Accountancy 1995-2001

Publicity Committee, Board of Trustees, School of Accountancy 1996-2001

Accounting Program Track Chair, Midwest Decision Sciences Conference, 1998

#### **PROFESSIONAL CERTIFICATIONS**

Certified Public Accountant

Chartered Global Management Accountant

#### **PROFESSIONAL MEMBERSHIPS**

Academy of International Business

American Institute of Certified Public Accountants

American Accounting Association

Association of Certified Fraud Examiners

United States Association for Small Business and Entrepreneurship

#### **TEACHING HONORS**

Brigham Young University Marriott School of Management Teaching Excellence Award, 2016

Ernst & Young Inclusive Excellence Award Nominee, 2010

Outstanding Accounting Educator, Ernst & Young, 2005

Beta Alpha Psi, Delta Omicron Chapter Educator of the Year, 2001

College of Business Administration Teacher of the Year Nominee, 1996, 1997, 1999

Distinguished Teaching Award nominee, 1998

The Parents' Association and the Teaching Council Certificate of Recognition for Contributions to Students, 1997

Association of Students at the University of Nebraska Outstanding Teacher of the Year nominee, 1996

#### **OTHER HONORS**

Securities and Exchange Commission Academic Fellow 2008-2009

Deloitte and Touche Fellow, 2003-present

Gallup Research Fellow, 1998-1999

Gallup Research Professor, 1997-1998

AAA National Doctoral Consortium Fellow, 1993

AAA Southeast Regional Doctoral Consortium Fellow, 1992

Beta Gamma Sigma