



## U.S. Master GAAP Guide (2016)

*By Richard H. Gessseck, CPA, Lawrence Gramling, Ph.D.*

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### **About the Author**

RICHARD H. GESSECK, CPA, is an audit partner at J.H. Cohn LLP, one of the leading audit, tax, and business consulting firms in the United States, and is based in the firm's Glastonbury, Conn., office. He has more than 40 years of public accounting experience, including 20 years as an audit partner with Ernst & Young. Dick serves middle-market, public and privately held manufacturing, distribution, and hi-tech entities, including those in the developmental stages, and providers that have alternative energy solutions. Dick's background also includes serving as the lead audit partner to numerous publicly held companies, including two Fortune 500 companies. He had key roles in several significant M&A transactions. He also has significant experience with registration statements, comfort letters, communications with the SEC, going private transactions, and solving numerous technical audit and accounting (A&A) and SEC issues.

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