

Al Chen, Ph.D., CPA, CISA, CGMA, CMA, CFM, is Professor of Accounting at the Poole College of Management, North Carolina State University in Raleigh, NC. His research interests include ERM, internal audit, sustainability performance measurement, and technology automation. He has published in both accounting research and professional journals. Al can be reached at [alchen@ncsu.edu](mailto:alchen@ncsu.edu).