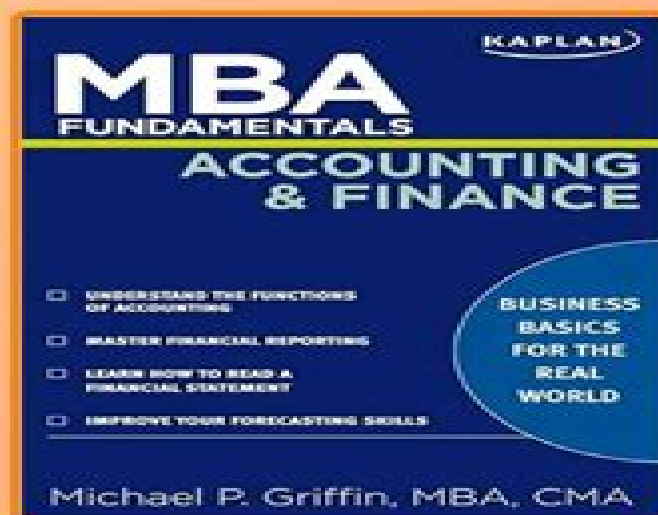


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University M B A 1982 For over 35 years Griffin an Associate Teaching Professor has taught accounting and finance full time in the Charlton College of Business at the University of Massachusetts Dartmouth Michael worked for a number of employers including Sears Roebuck and Company Rhode Island Hospital Trust Fleet National Bank E F Hutton and Company and the Federal Home Loan Bank of Boston He is a Certified Public Accountant CPA and holds the designations of Certified Management Accountant CMA and Certified Financial Manager CFM both are awarded by the Institute of Management Accountants He also holds the Chartered Financial Consultant ChFC R designation from the American College Griffin is the author of many business books and has developed several software packages both for commercial and academic use He has been an editorial consultant to a number of publishers including KMT Software TemplateZone McGraw Hill Irwin Harvard Business Publications John Wiley LearningExpress EBSCO Addison Wesley and Prentice Hall and has been a consultant for software content development for dozens of projects in the area of accounting business finance and personal financial planning

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