Carol M. Jessup is Professor of Accounting and Department Chair at University of Illinois Springfield. Her Ph.D. in Business Administration is from Saint Louis University with a major in Management and a minor in Public Policy Studies. Her BA and MA degrees in Accounting are from the former Sangamon State University. Carol teaches primarily in the areas of auditing and governmental and nonprofit accounting. Her research interests extend the aforementioned areas to include the area of fraud, as well as online learning topics. Over the years, Carol has written CPA questions in several areas of the exam, as well as performed final reviews. Apart from her academic experience, Carol held several positions in state and local government. She was a grant accountant, an internal auditor, served as a staff member of the team that implemented Generally Accepted Accounting Principles in the State of Illinois, managed a municipal finance department, and provided expert witness testimony in utility regulatory proceedings. She is a licensed CPA in Illinois and a Certified Fraud Examiner.