

Acknowledgements

The authors would like to express their appreciation to those who aided them in this work. Seong W. Cheon, doctoral student in Management Sciences at the University of Waterloo, developed much of the material on agency theory, with advice from Prof. William Scott of the School of Accountancy, University of Waterloo. Mr. Cheon also provided assistance to the other research directions. Alan Crawford and Peter Stibrany of the Verification Research Unit, External Affairs Canada, also provided many worthwhile suggestions throughout the project.