

**William David Albrecht**  
"Dave"

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**Addresses**

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**Teaching Interests**

Financial, Cost/Managerial.

**Scholarly Interests**

Accounting education

**Service Interests**

Numerous BGSU committees.



**Educational Background**

PhD 1991 Virginia Polytechnic Institute & State University: Accounting.

MA 1980 The University of Iowa: Accounting.

BA 1976 The University of Iowa: Political Science.

**Professional Teaching Experience**

**1990- present. Bowling Green State University.** Associate professor (1996-present), Assistant professor (1990-1996). Director of Master of Accountancy Program (1996-1998).

1989-1990 The University of North Carolina-Chapel Hill. Visiting assistant professor.

1985-1989 Virginia Polytechnic Institute & State University. Instructor.

1980-1985 Andrews University (Berrien Springs, MI). Assistant professor.

1979-1980 The University of Iowa. Graduate teaching assistant.

## Teaching

I have adopted the *learning centered approach*, in which students learn by doing. Increasing acceptance by students has resulted in my being a finalist for the sole university teaching award in 2003, 2005, 2006, 2008, and being considered by some as one of the premier teaching professors at BGSU. BGSU Ph.D. students in communication have regularly visited my classes to study communication, motivation and students working with students.

My teaching is motivated by the statement, *one should be able to do what one knows*. Students are not successful unless they learn to do something with their newly acquired content. In financial accounting, students learn to read financial statements. Developed a simulation game for financial accounting where students learn accounting by playing Monopoly and for their experience preparing financial statements, notes, CEO letter, SOX disclosures and MD&A. Recently developed a simulation game for managerial accounting where students play a business computer game and for their experience develop goals and strategies, analyze various cost drivers of conducting business, prepare operational and capital budgets, and compare actual results to the budget.

The subject that I teach is simple to identify, accounting. Since accounting is the language of business, in some ways I am a reading and writing teacher. Accounting is a beautiful language: elegant, powerful and direct. For undergraduates, I teach business as well as accounting, because a language without a world to live in is simply a collection of words. Accounting majors must learn how to write, that is, observe their world and describe it to users who want to know about it. MBA students already know about their

## Measures of Instructional Effectiveness at BGSU

- \* Average effectiveness rating from student evaluation of teaching usually range from 87% to 95% of the maximum score.
- \* Finalist for 2003, 2005, 2006, 2008, *BGSU Master Teacher Award*.
- \* Twice received *Beta Alpha Psi Senior Choice Award for Outstanding Accounting Teacher* including inaugural award.
- \* Regularly named one of “Most Influential” accounting professor in surveys of CBA graduates.
- \* Recognized for understanding and encouraging service to non-traditional students by Non-Traditional Student Association.
- \* Named to advisory board for BGSU Center for Teaching Learning and Technology.
- \* Named to help represent BGSU at conferences focused on student learning outcomes.

## BGSU Teaching Experience

ACCT 221 Accounting and Business Concepts I (financial), including honors section  
ACCT 222 Accounting and Business Concepts II (managerial), including honors section

ACCT 321 Intermediate Financial Accounting I  
ACCT 331 Cost Accounting  
ACCT 422/522 Intermediate Accounting II (renamed from ACCT 322)  
ACCT 621 Advanced Financial reporting  
ACCT 675 Professional Practice Seminar  
MBA 600 Financial Accounting (MBA) (renamed from GBA 520)  
MBA 603 Managerial Accounting (MBA) (renamed from GBA 620)

## **Instructional materials authored**

A Semester-long Simulation Game for Managerial Accounting,” (2007). An unpublished simulation game for Managerial Accounting. This new creation has as much potential as my previous work with Monopoly to teach financial accounting.

“Oops! Our Financial Statements Need Correcting,” (2006). An unpublished case that requires students to design an approach to restatements after incorrect reporting for leases.

“Assembling the Jigsaw Pieces of the Learning Curve,” (2005). An unpublished simulation for introducing learning curve analysis to a cost accounting course. Students record their times for multiple attempts at assembling an on-line jigsaw puzzle. They perform data analysis that enables them create standards and then use these standards to perform subsequent variance analysis.

*Real Money Lite*. (Soon to be published at [www.realmoneyaccounting.com](http://www.realmoneyaccounting.com)) (2005). An adaptation of the 1995 simulation game for introductory accounting students. It uses accounting equations instead of debits/credits.

*Real Money, 2003 edition*. (Soon to be published at [www.realmoneyaccounting.com](http://www.realmoneyaccounting.com)) (2003). An update of *Real Money, 2000 edition* (2000). The debit/credit version of the 1995 simulation game, adapted for intermediate accounting students.

Textbook project in process for financial accounting.

Development of a teaching/learning syllabus (>200 pages) for Intermediate Accounting 2.

“Introduction to the Internet & the World Wide Web,” Appendix to Using Financial Accounting, An Introduction (Southwestern, 1997, by Murray, Neumann, Elgers).

Author to Internet problems incorporated into end of chapter material for Using Financial Accounting, An Introduction (Southwestern, 1997, by Murray, Neumann, Elgers).

"A Financial Accounting and Investment Simulation Game," by W. David Albrecht. (1995). Issues in Accounting Education, **10**, 127-141. In this article, I present instructions for using Monopoly as an aid to teach financial reporting over multiple periods. Students

analyze the financial statements of other students and then make investments.

### **Innovations routinely built into classes:**

- Simulation games
- Frequent contact via various instant messenger services
- Students rate their learning progress on a weekly basis
- Frequent in-class group and individual work
- Focus on students being able to do with what they know
- Mastery learning
- Emphasis on writing

### **Faculty Advisor for Student Organizations**

BGSU Club Soccer (2006)

Sanctuary, BGSU student organization for SDA students (2004-present)

### **Advising Responsibilities**

Assigned advisor for 80 undergraduate accounting majors. I communicate regularly with these students via e-mail.

### Scholarly Activity

I am *committed* to writing two papers per year targeted for refereed journals. I am involved with founding a new cross-disciplinary journal on the synergistic scholarship. This journal is to be published by the BGSU Center for Teaching Learning and Technology.

When time permits, I enjoy learning and lecturing about professional affairs, some days reading up to 60 news articles per day. My interest in the public perception of the accounting profession resulted in being interviewed for articles that appeared in the *New York Times*, *Los Angeles Times* and the *Wall Street Journal* during 2002.

I am currently working on several projects in accounting education.

### Publications - Journal Articles      Peer-reviewed articles in bold.

**“Ace Your Accounting Classes: 12 Hints to Maximize Your Potential,”** by W. David Albrecht. (2008). *American Journal of Business Education*, 1 (1) [Third quarter 2008], 1-8. Unrated at BGSU.

**“The Ripple Effect: Lessons from a Research and Teaching Faculty Learning Community,”** by Andrew Hershberger, David Albrecht, *et. al.* (2007). Forthcoming, *Journal on Excellence in College Teaching*. Rated A by BGSU. Accepted in 2007.

“Teach Accounting With a Monopoly Board,” by W. David Albrecht. (1999). *Solutions at AccountingNet.Com*, October 4, 1999 <accounting.pro2net.com/x6862.xml>. Rated C by BGSU.

**“New Segment Reporting,”** by W. David Albrecht and Niranjan Chipalkatti. (1998). *The CPA Journal*, 68 (5) [May, 1998], 46-52. Rated A by BGSU.

“Work the Internet: It does Compute,” by W. David Albrecht and Alan T. Lord. (1997). *Building Profits* (Journal of the Construction Financial Management Association), 15 (4) [July/August, 1997], 31-40. Rated C by BGSU.

**“CPA Firms on the World Wide Web,”** by W. David Albrecht. (1996). *Ohio CPA Journal*, 55 (3, June 1996), 25-29. Rated B+ by BGSU.

**“Internet Sources of Information for Business Valuation,”** by Niranjan Chipalkatti, W. David Albrecht, and Meenakshi Rishi. (1996). *Ohio CPA Journal*, 55 (2, April 1996), 30-36. Rated B+ by BGSU.

|----- tenure file completed -----|

**"Additional Evidence on Auditor Changes: The Effects of Client Financial Condition,"** by Earl R. Wilson, Inder K. Khurana, and W. David Albrecht. (1995). *Advances in Accounting*, 13, 153-168. Rated B+ by BGSU.

**"A Financial Accounting and Investment Simulation Game,"** by W. David Albrecht. (1995). *Issues in Accounting Education*, 10, 127-141. Rated A by BGSU.

**"Competition in Audit Markets,"** by James A. Yardley, N. Leroy Kauffman, Timothy Cairney, and W. David Albrecht. (1992). *Journal of Accounting Literature*, 11, 151-185. Rated A by BGSU.

**"Income Smoothing by Economic Sector,"** by W. David Albrecht and Frederick M. Richardson. (1990). *Journal of Business Finance & Accounting*, 17 (5) [December, 1990], 713-730. Rated A by BGSU.

## **Current projects**

“Creating Significant Learning Experiences in Introductory Financial Accounting: A Case Study in Applying the Learning Centered Approach,” by W. David Albrecht.

“Creating Significant Learning Experiences in Intermediate Financial Accounting: A Case Study in Applying the Learning Centered Approach,” by W. David Albrecht.

“A Case Study of a Learning-Centered Accounting Professor,” by W. David Albrecht

“A Case Study of Three Accounting Professors and Synergy of Teaching & Research,” by W. David Albrecht

“An Analysis of the Joint U.S. and International Proposal for Change in Formatting of the Financial Statements,” by W. David Albrecht and Daniel Weimer.

“The Non-proliferation of the Learning Centered Approach Among AACSB Colleges of Business,” by W. David Albrecht. Syllabi from over 1,000 professors from five traditional business disciplines are studied and provide evidence of the non-proliferation of the new learning paradigm for college teaching.

“Assessing and Grading Student Performance in the New Millenium Accounting Classroom,” by W. David Albrecht. Accounting professors from the traditional teaching paradigm assigned grades primarily on the basis of tests, with some credit given for homework and discussion. Accounting professors in the new learning paradigm need both a new outlook and new methods for assigning grades.

“A Semester-long Simulation Game for Managerial Accounting,” (2007). An unpublished simulation game for Managerial Accounting. This new creation has as much potential as my previous work with Monopoly to teach financial accounting.

“Oops! Our Financial Statements Need Correcting,” (2006). An unpublished case that requires students to design an approach to restatements after incorrect reporting for leases.

"A Window on the Classroom: Grading Practices in Accounting Education," by W. David Albrecht.

## **Conference Papers**

2008 Paper accepted for presentation at the Accounting Educators Forum of the 2008 AAA convention in Anaheim, CA.

2006 Paper accepted (but not presented) for the Accounting Educators Forum of the 2006 AAA convention in Washington, D.C.

2005 North American Division Seventh-day Adventist Business Educators' Conference (June, 2005): Abstract in proceedings for “The Learning Centered Classroom,” by W. David Albrecht

2001 North American Division Seventh-day Adventist Business Educators' Conference (June, 2001): Abstract in proceedings for “Using Monopoly to Teach Financial Accounting,” by W. David Albrecht

1992 AAA National Convention (August 9-12, 1992): Abstract in proceedings for "The Determinants of the Market Reaction to an Announcement of a Change in Auditor," by W. David Albrecht and Robert A. Lamy.

1992 AAA Midwest Regional (May 1-2, 1992): Abstract for "The Determinants of the Market Reaction to an Announcement of a Change in Auditor," by W. David Albrecht and Robert A. Lamy.

## **Internet Activities**

Author (1994-2004) of “The List of CPA Firms” with Web Pages, <<http://www.cpafrms.com>>. Web site has received numerous awards for content and design. Has been reviewed/featured in Journal of Accountancy, Accounting Today (several occasions), and the CPA Journal.

Editor (1997-1998) of CPANews, a weekly newsletter for CPAs distributed via e-mail. <http://www.webnetcpa.com/cpanews>.

Author (1996-2002) of web site for the SDA Adult Sabbath School Lessons <<http://www.ssnet.org>>. Rate of access as of April, 1998 = 8,000/day. In the recent past, user sessions per day have ranged from 2,000 to 12,000. Past moderator of SSNET (e-mail discussion group, with about 800 members).

Author (1995-1998) of web site for "Toledo First SDA Church," (<http://www.tagnet.org/toledosda>). Web site received numerous awards for design and content. Featured/reviewed in The Net (fall, 1995), Toledo Blade (June 3, 1995).

## **Published Interviews**

Primary source for articles appearing in the New York Times (January, 2002), Los Angeles Times (January, 2002), Wall Street Journal (February, 2002).

## **Speeches and Presentations**

"Public Perception of Accounting & Accountants as Revealed in Cinematic History and YouTube," by W. David Albrecht. Presented at regular meeting of BGSU chapter of Beta Alpha Psi, April 3, 2008.

"Accounting & Auditing Updates," by W. David Albrecht. Presented at Ohio Society of Certified Public Accountants continuing education conference for NW Ohio in Perrysburg, Oh. (January 27, 2004)

"Internet Commerce for Construction Finance Related Firms," by W. David Albrecht. Presented at a monthly meeting of the Toledo chapter of the Construction Financial Management Association (1997).

Keynote speaker for BGSU Beta Alpha Psi Banquet (1996).

"A Financial Accounting and Investment Simulation Game," by W. David Albrecht. Presented at Bowling Green State University Finance Workshop (1994).

"Demand & Supply of Audit Services in the Banking Industry," by W. David Albrecht. Presented at Bowling Green State University Finance Workshop (1993).

"The Determinants of the Market Reaction to an Announcement of a Change in Auditor," by W. David Albrecht and Robert A. Lamy. Presented at AAA national meeting (1992), AAA Ohio (1992), Eastern Michigan University Accounting Workshop (1992), New Mexico State University Accounting Workshop (1993).

## **Unpublished papers**

"Grading Systems and a Correction for Fairness," by W. David Albrecht. (1994).

"Revenue and Expense Recognition Issues in Long-term Construction Contracts," by W. David Albrecht. (1993).

"The Determinants of the Market Reaction to an Announcement of a Change in Auditor,"  
by W. David Albrecht, Robert A. Lamy and Frederick M. Richardson. (1992).

### **Non-refereed scholarship**

Am a principal contributor on the e-mail list for nearly 1,000 American and international accounting professors. I post to this list about 250 times per year.

The Summa - a blog on accounting, education and humor. [profalbrecht.wordpress.com](http://profalbrecht.wordpress.com)  
Recent posts include:

\*Take this, Mr. Cox. Sept. 11. 2008, quoted by Floyd Norris of NYT in his blog

## **Service**

A professor is a valuable community resource and should contribute to professional, institutional and community constituencies. I have received much from BGSU and I endeavor to return what I can. In recent years, I have devoted significant amounts of time to the BGSU university community. The primary focus of my activities has been at the university level. Since being elected to Faculty Senate, I have chaired Faculty Senate Budget Committee for six years. My involvement on this committee has led to stints on the Information Technology Committee, Capital Projects Advisory Committee, Residential Learning Communities Advisory Committee and a few task forces.

### **Service, current activities**

#### *University*

BGSU Honors and Awards Committee, Chair (2008 - )  
BGSU General Education Committee (2008 - )  
BGSU Undergraduate Admissions Committee (Fall 2006 - )  
BGSU Faculty Senate Committee on Academic Affairs (Fall 2003 - )  
BGSU CTLT Advisory Board (Spring 2006 - )  
BGSU Teaching and Learning Fair Steering Committee (Fall 2006 - )  
BGSU Committee for Journal of *Scholarly Teaching and Research* (Fall 2007 - )

#### *College of Business Administration, BGSU*

none at current time

#### *Department of Accounting & MIS, College of Business Administration, BGSU*

none at current time

#### *BGSU Student organizations*

SDA Sanctuary, Faculty sponsor (2001- )

### **Service, completed activities**

#### *University*

BGSU Research and Teaching Faculty Learning Committee (Fall 2006 - Fall 2007)  
BGSU Faculty Senate Committee on Professional Affairs (Fall 2001 - Spring 2007)  
BGSU Faculty Senate Committee on Committees (Fall 2006)  
BGSU Faculty Senate Ad Hoc Committee on Textbook Rentals (Spring 2006 - Spring 2007)  
BGSU Faculty Senate Budget Committee (Fall 2004 - Spring 2007)  
BGSU Faculty Senate Executive Committee (2005)  
BGSU Capital Projects Advisory Committee (Fall 2000-Fall 2005 ) [FSBC representative]  
BGSU External Giving Campaign co-chair, United Way and Community Shares. **“Bowling**

***Green Gives Back***, (2004)

BGSU Intercollegiate Athletics Committee (Fall 1997-Spring 1998, Fall 2001- Spring 2004) (and related subcommittees)

BGSU Faculty Senate Budget Committee (Fall 1997- Spring 2004; Fall 2005- Spring 2007), chair (Spring 1998 - Spring 2004)

BGSU Faculty Senate (Fall 1997 - Spring 2003, Fall 2005 - Fall 2006), candidate for chair in 2001 and 2002, candidate for secretary in 2000, 2005.

BGSU Library Advisory Committee (Fall 2000- Spring 2003 )

BGSU Information Technology Committee (Fall 1999- Spring 2002)

BGSU Learning Community Advisory Committee (Spring 2001 - Spring 2003 ) [FSBC representative]

BGSU Academic IT Users Committee (Spring 2000-Spring 2002 )

BGSU Provost's Faculty Compensation Review Task Force (2001)

BGSU Bookstore Evaluation Task Force (2001)

BGSU Intercollegiate Athletics Committee (Fall 1997-Spring 1998)

BGSU Faculty Welfare Committee (1999 Fall, Fall 2000-Spring 2001)

BGSU Graduate Faculty Senate (1997-1998)

BGSU University Instructional Computing Committee (1994-5)

BGSU University Joint Research & Instructional Computing Committee (1994)

BGSU University Computer Users Committee (1991-1993)

BGSU University Faculty Research Committee (1992-1993)

***College of Business Administration, BGSU***

BGSU College of Business Administration Ad Hoc Committee on Testing of Prerequisites (2004-2005)

BGSU College of Business Administration Faculty Council (Fall 1996-Spring 1999, Fall 2000-2004, 2007-2008)

BGSU College of Business Administration Faculty Council, chair (2004)

BGSU College of Business Administration Information Technology Committee, chair (Fall 1999-2001)

BGSU College of Business Administration MBA Committee (Spring 1994-Spring 1995, Fall 2001)

BGSU College of Business Administration Elections Committee (Fall 1999-Spring 2000)

BGSU College of Business Administration Faculty Council (Fall 1996-Spring 1999, Fall 2001-Fall 2004) (Chair, 2004)

***Department of Accounting & MIS, College of Business Administration, BGSU***

BGSU Department of Accounting & MIS Scholarship Committee (2003 - 2005 )

BGSU Department of Accounting & MIS Library Representative (1995 - 2004 )

BGSU Department of Accounting & MIS Scholarship Committee (1990 - 1997, 2002, 2003)

BGSU Department of Accounting & MIS Merit Committee (2002 - 2003)

BGSU Department of Accounting & MIS Coordinator for ACCT 221/222 (Fall 2000 - Spring 2001)

BGSU Master of Accountancy Program Director (1996 - 1998)

BGSU Department of Accounting & MIS Instructional Effectiveness and Learning  
Outcomes Committee, chair (1996 -1997)  
BGSU Department of Accounting & MIS Instructional Resources Committee, chair (1996 -  
1997)  
BGSU Department of Accounting & MIS Intellectual Contributions Committee (1996 -  
1997)  
BGSU Department of Accounting & MIS Appeals Committee (1991-1992)

***Community***

Toledo Youth Orchestra parent volunteer (2003 - 2005)  
Toledo Junior Youth Orchestra manager (2001 - 2003)  
Bowling Green Youth Baseball web master (2000 - 2003) <[www.bgbaseball.com](http://www.bgbaseball.com)>  
Coach of youth baseball teams (1996 - 2003)  
Toledo Junior Academy, treasurer (1994 )

***Other***

AAA Ohio Regional adhoc reviewer (1993-1996)  
AAA Midwest Regional ad hoc reviewer (1992)  
AAA National ad hoc reviewer (1992,1995)  
Michigan/Ontario Finance & Accounting Conference ad hoc reviewer (1992)

## Other

### Other Awards and Qualifications

- \* Candidate for Chair of Faculty Senate (2001, 2002).
- \* Candidate for Secretary of Faculty Senate (2000, 2006).
- \* Nominated by AMIS for College of Business Administration Service Award (2001, 2002).
- \* Certificate of Public Accountancy from Iowa (1981).
- \* Participant, American Accounting Association New Faculty Consortium (1991).
- \* Fellow, American Accounting Association Doctoral Consortium in Cincinnati (1987).
- \* Phi Kappa Phi, Virginia Tech chapter (1989).
- \* Department of Accounting (Virginia Tech) Tuition Scholarship (competitive), (1985-1988).
- \* Dean's list on three occasions, University of Iowa College of Business, (1978-1979).

### Grants

- \* BGSU College of Business Administration Summer Research Grant (competitive, 1994).
- \* BGSU Summer Research Grant (competitive, 1992).
- \* BGSU College of Business Administration Summer Research Grant (competitive, 1992).
- \* BGSU College of Business Administration Summer Research Grant (1990).

### Professional Associations

American Accounting Association (1989-present)  
Construction Financial Management Association (1995-1999)

### Other Work Experience

Banking: Consultant to Heritage Bank, Berrien Springs, MI, 1982-1985. Duties: oversight of financial reporting area, presented financial reports to Board, assisted in budgeting, performed financial analyses.

Health Care: Consultant to Kettering Medical Center, Kettering, OH (Dayton), 1981.  
Duties: assisted in design of flexible budget system, performed feasibility studies.

Co-owner of Internet Commerce Solutions <<http://www.magal.com>> and WebnetCPA <<http://www.webnetcpa.com>>, marketing consulting firms for the Internet. Late 1990s.

### Personal Interest

Family: Married, two children.

Hobbies: Basketball, coaching baseball, hiking, computers, playing double bass.

## References

Catherine Cassara-Jemai, Ph.D., Associate Professor, School of Communication Studies,  
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J. Christopher Dalton, Ph.D., Emeritus Senior Vice-president of Finance and  
Administration from Bowling Green State University, 217 Clay St., Bowling  
Green, OH, 43402. 419-352-7230 (H), 419-494-3535 (C) cdalton@bgsu.edu

Robert (Bob) Jensen, Ph.D., Emeritus Accounting Professor From Trinity University, 190  
Sunset Hill Road, Sugar Hill, NH 03586, 603-823-8482.  
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