

William David Albrecht

"Dave"

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Blog: *The Summa*: <http://profalbrecht.wordpress.com>

Blog: *Pondering the Classroom*: <http://accountingprofesor.wordpress.com>

LinkedIn: <http://www.linkedin.com/in/profalbrecht>

Twitter: profalbrecht

Skype: profalbrecht

Teaching Interests

Financial, Cost/Managerial, Social Media Marketing

Scholarly Interests

Financial accounting theory, auditing model theory, accounting standard setting,
accounting education, social media

Service Interests

Numerous university 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 & History.

Professional Teaching Experience

2009-present. Concordia College, Moorhead, MN. Associate Professor'

1990- 2009. Bowling Green State University. Emeritus Associate professor (2009-present), Associate professor (1996-2009), 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.

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

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*.
- * Three times 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.

Other Measures of Instructional Effectiveness

- * Nominated for 2011 George Krull/AICPA Teaching Innovation Award
- * Presented workshop at 2011 AAA National Conference in Denver on “Use of Social Media In the Classroom,” and “Professor Blogging.”
- * Presented workshops in advanced teaching at 2010 NAAS Conference in Chicago, 2010 Ohio AAA Conference in Columbus (OH), 2010 SDA Busienss Educators Conference in Berrien Springs, MI, and 2010 AAA National Conference in San Francisco.
- * Presented workshop at Concordia College, Summer 2010, Academic Blogging

Classes taught

Concordia College Teaching Experience

ACCT 156/256 Managerial accounting
ACCT 355 Intermediate accounting I
ACCT 356 Intermediate accounting II
ACCT 366 Cost Accounting
INQ 100 Social Media, Blogging and Business
ECON 256 Business & Economics Statistics

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(2005). An adaptation of the 1995 simulation game for introductory accounting students. It uses accounting equations instead of debits/credits.

Real Money, 2003 edition. (2003). An update of *Real Money, 2000 edition* (2000). The debit/credit version of the 1995 simulation game, adapted for intermediate accounting students.

“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).

Innovations routinely built into classes:

Students actively engaged throughout the class period
Holistic education principles
Reflective thinking
Simulation games
Frequent contact via various instant messenger and now text messaging 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
Social media usage

Faculty Advisor for Student Organizations

BGSU Club Soccer (2006)
Sanctuary, BGSU student organization for SDA students (2009)

Advising Responsibilities

Concordia College. >20 students.
BGSU. Assigned advisor for 80 undergraduate accounting majors at BGSU.

Scholarly Activity

I am *committed* to writing papers targeted for refereed journals. I am currently designated as an AQ faculty member, with three refereed publications in the past three years.

Peer Reviewed Publications - Journal Articles.

“LinkedIn for Accounting & Business Students,” by David Albrecht. (2011). Forthcoming in the *American Journal of Business Education*.

“The Ripple Effect: Lessons from a Research and Teaching Faculty Learning Community,” by Andrew Hershberger, David Albrecht, *et. al.* (2009). *Journal on Excellence in College Teaching*, 20 (3), 145-173. Alternate citation: [Hershberger, A., Spence, M., Cesarini, P., Mara, A., Jorissen, K. T., Albrecht, D., Gordon, J. J., & Lin, C. (2009). The ripple effect: Lessons from a research and teaching faculty learning community. *Journal on Excellence in College Teaching*, 20 (3), 145-173.]

“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. This was published also on *The Summa*, and has been downloaded 20,000 times.

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

"CPA Firms on the World Wide Web," by W. David Albrecht. (1996). *Ohio CPA Journal*, 55 (3, June 1996), 25-29.

"Internet Sources of Information for Business Valuation," by Niranjana Chipalkatti, W. David Albrecht, and Meenakshi Rishi. (1996). *Ohio CPA Journal*, 55 (2, April 1996), 30-36.

"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.

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

"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.

Peer Reviewed Publications - Journal Articles (continued).

"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.

Editorial Review Publications - Journal Articles.

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

"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.

Current projects

"Fraud Services for SMBEs," by Albert Kagan and David Albrecht. Article being written for *Journal of Accountancy*.

"Fraud: Did They Learn it in College?" by David Albrecht. Article being written for *Journal of Accountancy*.

"Stranger than Fiction," by David Albrecht. Draft being revised for submission to *Critical Perspectives in Accounting*.

"A Critical Analysis of Harold Rosenbaum: Animated Film About Accountant," by W. David Albrecht. Presented at 2009 AAA national convention. Will eventually be submitted to *Critical Perspectives in Accounting*.

"Creating Significant Learning Experiences in Intermediate Financial Accounting: A Case Study in Applying the Learning Centered Approach," by W. David Albrecht. Draft being revised.

Conference Papers

2011 "Using Social Media in the Classroom," by David Albrecht, to be presented at AAA Annual Conference in Denver. Nominated for 2011 George Krull/AICPA Teaching Innovation Award

2011 "Blogging in the Classroom," by David Albrecht, presented at NAAS annual meeting, Chicago, Il.

- 2010 “Creating Significant Learning Experiences in Intermediate Financial Accounting: A Holistic Approach,” by W. David Albrecht. Presented at SDA Business Educators Conference at Andrews University.
- 2009 “A Critical Analysis of Harold Rosenbaum: Animated Film About Accountant,” by W. David Albrecht. Presented at 2009 AAA national convention
- 2008 Paper accepted for presentation at the Accounting Educators Forum of the 2008 AAA convention in Anaheim, CA.
- 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.

Published Interviews

Primary source for articles appearing in the *New York Times* (January, 2002; September 2008; January, 2011), *Los Angeles Times* (January, 2002), *Wall Street Journal* (February, 2002; May, 2011), *Going Concern* (2010).

Speeches and Presentations

Member of panel to discuss accounting standard setting issues with Jay Hanson (McGladrey). At Concordia College, December 2010.

Member of panel to discuss financial blogging experiences. At 2010 AAA National Conference, San Francisco.

Organizer and moderator of panel to discuss opposition to IFRS in the U.S. Panel members included Bob Jensen, Ray Ball, Shyam Sunder, Charles Niemeier). At 2010 AAA National Conference, San Francisco.

“Academic Blogging,” by David Albrecht. Workshop presented at Concordia College,

June 2010.

Panel member to discuss presentation by Mark Olson, retired Chair of PCAOB. October 8, 2009. At Concordia College

“Why Every Professor Should Blog,” workshop presented twice at BGSU Center for Teaching & Learning, 2009.

“More Public Perceptions 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, 2009.

“The Case for GAAP and Against IFRS,” by W. David Albrecht. Presented during fall, 2008 at four mid-western universities.

“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 AECM, the e-mail list for 800 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 At peak, 11,000+ page views per week.. Have been quoted and cited in numerous publications, including the *Wall Street Journal*, *New York Times*, *CFO Magazine*, *CA Magazine*, and numerous print and online publications. This blog has been listed many times on lists of best finance and accounting blogs.

Editorial duties

Accounting editor for *Journal of Applied Business Research* (2011 to present)

Reviewer duties

AAA Ohio Regional adhoc reviewer
AAA National ad hoc reviewer
AAA Midwest Regional ad hoc reviewer
NAAS ad hoc reviewer

Blogging and Internet Activity

I believe that blogging is an essential scholarly activity for 21st century academics.

Blogging Activities

The Summa - <http://profalbrecht.wordpress.com>

Blog on accounting and auditing, as well as accounting education and social media usage by accountants. Since September, 2008. At peak, averages 11,000+ page views per month. Visitors from 150+ countries per month. Top blog posts have been read thousands of times. Total accumulated page reads of 250,000.

Has been quoted and cited in numerous publications, including the *New York Times*, *Bloomberg News*, *Wall Street Journal*, *CFO Magazine*, *CA Magazine*, and numerous print and online publications. This blog has been listed many times on lists of best finance and accounting blogs.

Basis for being named to 2011 *Accounting Today* Top 100 Most Influential People in Accounting.

Rated the #6 blog in accounting by the *Accounting Today*.

Pondering the Classroom - <http://accountingprofessor.wordpress.com>

Blog devoted to thoughts of a teaching professor.

Internet Activities

Author (1994-2004) of “The List of CPA Firms” with Web Pages, <<http://www.cpa-firms.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>.

Editor (1996-2002) of web site for the SDA Adult Sabbath School Lessons <<http://www.ssnet.org>>. Rate of access as of Spring, 2011= 33,000+/day (12,000,000/year). Past moderator of SSNET (e-mail discussion group, with about 800 members).

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.

Academic Service

Teaching & Curriculum Nominating Committee (2011)

Concordia College Service

Offutt School of Business Building Design Committee (2010 - 2011)

Offutt School of Business Assessment Committee (2010 - 2011)

BGSU Service

University

Conducted workshops on blogging at BGSU Center for Teaching & Learning (2009)

BGSU Honors and Awards Committee, Chair (2008 - 2009)

BGSU General Education Committee (2008 - 2009)

BGSU Undergraduate Admissions Committee (2006 - 2009)

BGSU Faculty Senate Committee on Academic Affairs (2003 - 2009)

BGSU CTLT Advisory Board (2006 - 2009)

BGSU Teaching and Learning Fair Steering Committee (2006 - 2009)

BGSU Committee for Journal of *Scholarly Teaching and Research* (2007 - 2008)

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)

BGSU Student organizations

SDA Sanctuary, Faculty sponsor (2001-9)

BGSU Club Soccer (2006)

Community Service

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>

Coach of youth baseball teams (1996 - 2003)

Toledo Junior Academy, treasurer (1994)

Other Service

AAA Ohio Regional adhoc reviewer

AAA National ad hoc reviewer

AAA Midwest Regional ad hoc reviewer

NAAS ad hoc reviewer

Other

Other Awards and Qualifications

***2011 *Accounting Today* Top 100 Most Influential People in Accounting**

***#5 on 2011 list of 50 Most Social Media Savvy Professors in America**

***#6 on *Accounting Today* 2011 list of best accounting blogs**

- * 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 sons.

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

References

Twedt, Ron, Assistant Professor of Accounting, Offutt School of Business, Concordia College, 901 8th St. S., Moorhead, Minnesota 56562, 218-299-3484.
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Ketz, J. Edward, Ph.D., Associate Professor, 342 Business Building, Smeal College of Business, Penn State University, University Park PA 16802, 814-865-1361.
edketz@smeal.psu.edu

Fink, Bonnie, Director of Center for Teaching and Learning, 201 University Hall, Bowling Green State University, Bowling Green, OH 43403, 419-372-6898
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Jorgenson, Maggie, Assistant Professor of Accounting, Offutt School of Business, CC Box 149, Concordia College, 901 8th St. S., Moorhead, Minnesota 56562, 218-299-4950. mjorgens@cord.edu

Legler, James R., Ph.D., Associate Professor of Management, Concordia College, 901 8th St. S., Moorhead, MN 56562, 218-847-7863. legler@cord.edu