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About the Authors

Kurt Heisinger

Kurt Heisinger (CMA, CPA, MBA) teaches financial and managerial accounting full time and holds a tenured position at Sierra College. He recently received the 2011–12 Faculty of the Year award, which was voted on and presented by the Associated Students of Sierra College. Kurt has also taught accounting classes at the University of California—Davis and American River College.



Kurt began his career in public accounting with Ernst & Young and continued as a manager of a large local accounting firm in California. He received his MBA at the University of California—Davis and is currently a certified management accountant (CMA) and certified public accountant (CPA). The knowledge Kurt gained from his seven years in industry and more than 15 years in education has enabled him to write a clear and concise book filled with real world examples.

Joe Ben Hoyle

Joe Hoyle is an associate professor of accounting at the Robins School of Business at the University of Richmond. In 2006, he was named by *BusinessWeek* as one of 26 favorite undergraduate business professors in the United States. In 2007, he was selected as the Virginia Professor of the Year by the Carnegie Foundation for the Advancement of Teaching and the Council for the Advancement and Support of Education. In 2009, he was judged to be one of the 100 most influential members of the accounting profession by *Accounting Today*.



Joe has two market-leading textbooks published with McGraw-Hill—Advanced Accounting (eleventh edition, 2012) and Essentials of Advanced Accounting (fifth edition, 2012), both coauthored with Tom Schaefer of the University of Notre Dame and Tim Doupnik of the University of South Carolina.

At the Robins School of Business, Joe teaches fundamentals of financial accounting, intermediate financial accounting I, intermediate financial accounting II, and advanced financial accounting. He earned his BA degree in accounting from Duke University and his MA degree in business and economics, with a minor in education, from Appalachian State University. He has written numerous articles and continues to make many presentations around the country on teaching excellence. He maintains a blog on teaching at http://www.joehoyle-teaching.blogspot.com.

Joe also has three decades of experience operating his own CPA (Certified Public Accountant) Exam review programs. In 2008, he created CPA Review for Free (<u>http://www.CPAreviewforFREE.com</u>), which provides thousands of free questions to help accountants around the world prepare for the CPA Exam.

Joe and his wife, Sarah, have four children and four grandchildren.