## Acknowledgments

Thanks are due to Ken Merchant, the series editor, for his encouragement and support of this work.

Several individuals read the manuscript and provided many helpful comments.

- Mary Kay Copeland, consultant, corporate trainer, and accounting professor at St. John Fisher College
- Sanford Gunn, retired professor of management accounting and my long-time colleague at the University at Buffalo
- George Kermis, management accounting professor at Canisius College and an experienced lecturer in executive education; and Marguerite Kermis, psychology professor at Canisius College
- James Largay, retired accounting professor at Lehigh University and my long-time coauthor
- Kathy Nesper (University at Buffalo), Eiichiro Suematsu (Saitama University, Japan), Samuel Tiras (now at Indiana University, Indianapolis), and others who have used this material in their classes

Their comments have greatly benefited the book; any remaining deficiencies are mine.

I welcome comments and experiences from readers. Contact me at rhuefner@buffalo.edu.