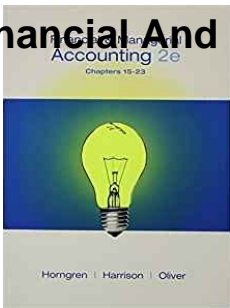


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About the Contributors Authors. Kurt Heisinger (CMA, CPA, MBA) teaches financial and managerial accounting full time and holds a tenured position at Sierra College. He recently received the 2011-12 Faculty of the Year award, which was voted on and presented by the Associated Students of Sierra College.

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