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Accounting and Business Law

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University of North Dakota

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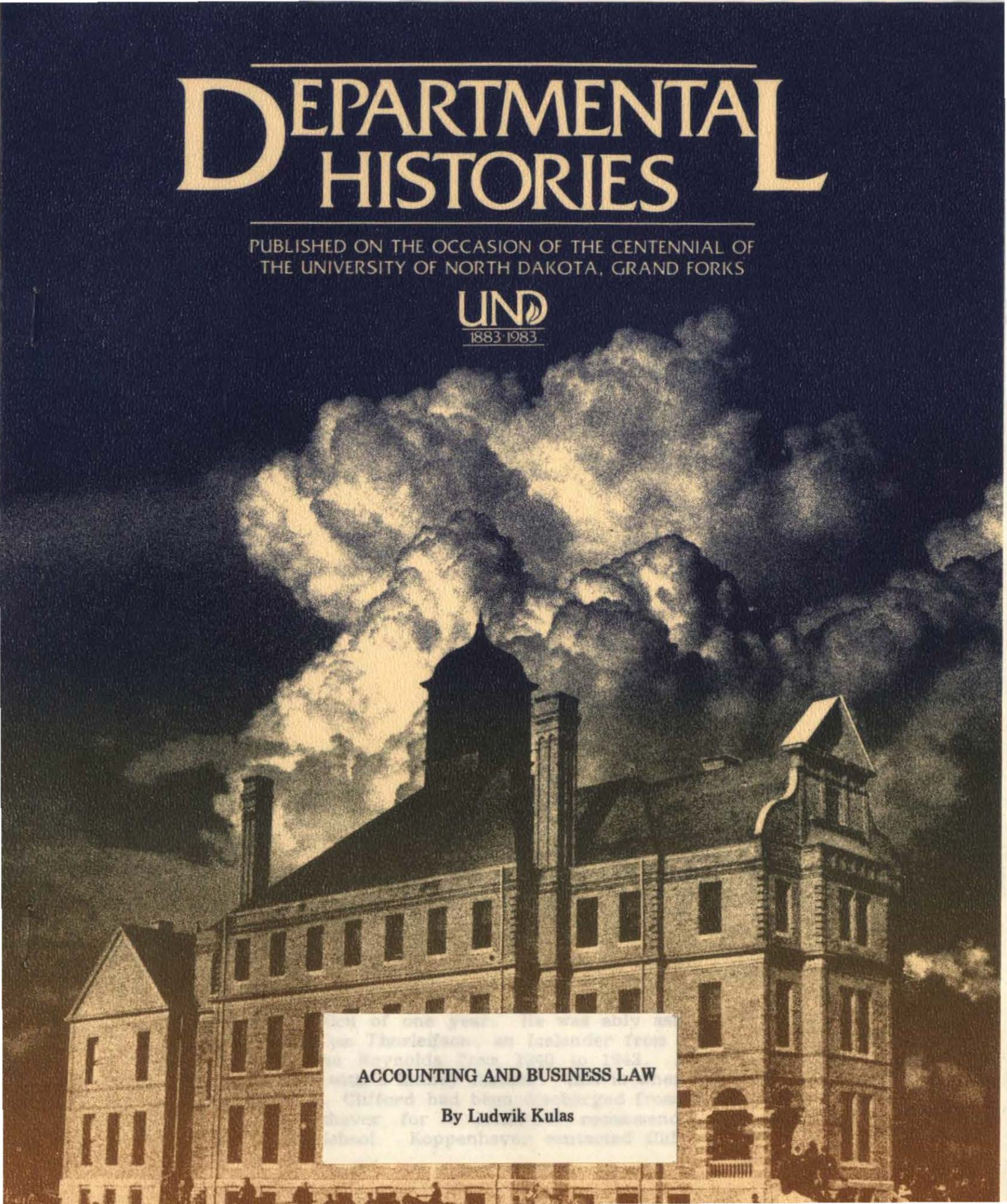
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DEPARTMENTAL HISTORIES

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THE UNIVERSITY OF NORTH DAKOTA, GRAND FORKS



ACCOUNTING AND BUSINESS LAW

By Ludwik Kulas

ACCOUNTING AND BUSINESS LAW
AT THE UNIVERSITY OF NORTH DAKOTA
DEPARTMENT HISTORY
1883-1983

By Ludwik Kulas

The accounting courses at the University of North Dakota were initially bookkeeping courses offered by the Department of Commercial Subjects. These were transferred in 1914 to the Department of Economics and Political Science, the forerunner to the present College of Business and Public Administration. They were taught, the first year, by the head of the Economics section, Dr. James E. Boyle, and later by the University Business Manager, Mr. James W. Wilkerson.

The first full-time instructor in accounting was hired in 1921. He was Mr. Jacob B. Taylor who became the first Department Chairman when accounting became a full-fledged department in 1926 within the School of Commerce. Mr. Taylor moved on to the University of Ohio in 1927 and was replaced by Mr. Luther H. Lyon who served until 1929.

The basic courses offered by the Accounting Department when it first achieved status in 1926 as a separate department are still offered in the present day curriculum. These were Elements of Accounting, Advanced Accounting (title later changed to Intermediate Accounting), Accounting Systems, Cost Accounting, Auditing and Income Tax Procedure. In 1929, the Accounting Problems and Municipal Accounting courses were added to the curriculum. While it would appear that the basic courses offered in 1926 are still offered, the nature of the courses has changed. The basic courses in 1926 emphasized the mastery of procedures; the present courses introduce procedures to the extent necessary to illustrate the concepts being presented. This need for conceptual understanding as opposed to procedural skills has been met by changing the thrust in the course content of the offerings.

Mr. Carman B. Blough took over the chairmanship in 1929 and served until 1933. Mr. Blough moved on to a distinguished career as Director of Research for the American Institute of Certified Public Accountants and was elected President of the American Accounting Association in 1944.

Elmer C. Kock took over the helm of the Accounting Department in 1933 and served in that capacity until 1937. Roswell H. Eaton then became chairman and served until 1940. During that time, in 1938, the first graduate level courses, Seminars in Accounting Problems, were added to the accounting curriculum. In 1940 an advanced Cost Accounting course was offered for the first time.

At this point, R. D. Koppenhaver became the Chairman and served until 1971 with the exception of one year. He was ably assisted from 1939 through the war years by Tom Thorleifson, an Icelander from Mountain, ND, and for three years by Bertha Reynolds from 1940 to 1943. In 1945, Thomas Thorleifson became very ill with a kidney disease: this is when Thomas J. Clifford came on the scene. Mr. Clifford had been discharged from the Marines in 1945 and had written Koppenhaver for a letter of recommendation to the University of Michigan Law School. Koppenhaver contacted Clifford to come and help teach

as he was teaching all the sections of accounting by himself. The following year, 1946, Ludwik Kulas returned from the Navy and was hired on a part-time basis to teach two sections of accounting while enrolled in Law School. With the return of the veterans in the fall of 1946, enrollments increased dramatically and Kulas was increased to a full-time instructor of accounting. Both Clifford and Kulas pursued law degrees at UND while teaching accounting full-time, a practice no longer permitted.

Thorleifson became ill again in early 1947 and passed away that summer. Mrs. Shirley Martz and Willis Pagel were added to the Accounting Department staff in February 1947 as enrollments were increasing rapidly. Mr. Raymond Peterson was hired in September 1947 but returned to Arkansas after only one winter at UND. Mrs. Martz left in December, 1947 to join an accounting firm in Minot.

In 1948, Koppenhaver left UND to join a Grand Forks public accounting firm and Clifford stepped up as Chairman of the Department. Clifford hired Veloyce Winslow and Jane Ann Meyer to teach in the department. Veloyce Winslow attended Law School on a part-time basis and after receiving his degree in 1953 joined an accounting firm in Minot. Jane Ann taught for a couple of years and married one of our accounting students and moved to Minneapolis where her husband was employed. Pagel left the Department in 1949.

Dean Towne reached retirement age in 1948 and President John C. West gave Mr. Clifford the nod to be the new Dean of the School of Commerce. Koppenhaver decided to return to the University as head of the Accounting Department in 1949.

John A. Staples was a part-time instructor in the Department in 1949-50 after completing his Law Degree, and became a full-time assistant professor in 1950. Staples was an outstanding Business Law instructor but was enticed into industry by a subsidiary of U.S. Steel in 1956.

In 1951, the Business Law courses were formally transferred from the Economics Department to the Accounting Department where they had actually been taught since 1946. Two courses in Advanced Business Law were also added. A Survey of Accounting course for Master's candidates was added as well as graduate courses in Accounting Theory, Advanced Auditing and Specialized Accounting Problems.

In 1950, Dennis B. Ford from Lubbock, Texas was added to the staff. Like previous Southerners, Mr. Ford could take only one North Dakota winter and was gone the next spring. This convinced Koppenhaver that he should hire people who were accustomed to our climate. He put in a call to Lloyd H. Nygard at Duluth and lured him away from Duluth Business College. Nygard taught until February, 1954 when the Board of Higher Education needed an Auditor on their staff and he went with them. Nygard is now the Assistant Commissioner of Higher Education. Nygard was replaced by Donald H. Ford.

James Wright was with us from 1953 to 1957. Wright is now Comptroller of one of U.S. Steel's subsidiaries. While Wright was here, he and Ford collaborated on a practice set that we used in 201 Accounting for several years. This got Ford started on a career as an author. With the advent of the computer, Ford started teaching our computer courses after much prodding from Koppenhaver, and then decided to put his lecture notes together for a book on Fortran programming. It was published by Irwin Publishing Company and has been

widely accepted. Dr. Ford is now Chairman of the Accounting department at California State University-Sacramento.

1955 brought additional courses at the graduate level in Contemporary Readings in Accounting, Petroleum Accounting and Special Problems in Income Tax Procedures. In 1960 additional graduate level courses in Controllorship and Accounting Research were added as well as a second auditing course at the undergraduate level, Auditing Problems.

Mr. Dean Carlson received his Masters degree at UND in 1957 and Koppenhaver added him to the Accounting Department staff. After one year, Carlson was attracted by the California sunshine and he is currently teaching there at a community college.

Robert E. Boggs, a native of Indiana attended the University because his mother was a UND alumna. He received his BSC with a major in accounting in 1953, went on to get his MBA at Indiana University in 1955 and then returned to UND in 1957 as a member of the department faculty. Boggs stayed only two years and went back to Indiana University in 1959 to work on his doctorate.

Lyle Steinmeier joined the Accounting Department in 1958 and outside of a year working on an advanced degree at Michigan State University, a year with Haskins & Sells and a couple years as Resident Administrator of the AFIT program at Minot Air Force Base, is still with us. Mr. Steinmeier, an excellent teacher and administrator, is Director of the graduate program in accounting. Under his guidance, the Master of Science in Accounting was changed to a Master of Accountancy in 1980.

William McMenemy completed Law School in 1959 and was offered a job with a Grafton, North Dakota law firm at \$250 a month. He opted to teach Business Law at UND for a slightly higher salary. McMenemy taught full-time for only one year at which time he joined a Grand Forks legal firm. However, he continued to teach on a part-time basis until his untimely death in 1972.

After completing his accounting degree in 1954, Mr. Stuart Lundberg put in a tour of duty with the U.S. Navy as a supply officer. He then returned to Law School. After completing his law degree, Lundberg was added to our staff in 1961. The Accounting Internship course was added in 1973 and Lundberg got that program off the ground. Mr. Lundberg completed work on an LLM degree in Taxation at Denver University in 1982.

Another addition in 1961 was Richard G. Korsmo. Korsmo did such a good job that Dean Clifford picked him to be the Resident Administrator of the AFIT Program at the Grand Forks Air Force Base in 1966. Korsmo is still listed as a member of the Accounting Department and perhaps will return someday if the AFIT program should be discontinued.

Garry A. Pearson majored in accounting at UND and taught Business Law on a part-time basis in 1957-58 while enrolled in Law School. Pearson went with the Justice Department after completing Law School but returned to UND full-time in 1962 to teach Business Law in the Accounting Department. He also set up a legal practice in 1962 and by 1964 was so busy with his practice that he went to part-time teaching in our department until 1967. At that time he began teaching on a part-time basis for the Law School at UND.

In 1964, two undergraduate Data Processing courses and a Financial Accounting course were added to the curriculum as well as a graduate level Seminar in Business Law. The two Data Processing courses have evolved into the Computer Applications in Business that we currently offer. In 1965, a second course in Income Tax Procedure was added.

Koppenhaver's philosophy in adding people to the department was that they had to be good teachers. Generally, he didn't ask for applications but rather called the person he wanted to hire. This was particularly true of the next three gentlemen I will mention; Mr. Whalen, Mr. Wacker, and Mr. Medalen. In 1965, when Koppenhaver heard that C. J. Whalen had left Arthur Andersen & Company, after 8 years in their Tax Department to take a job teaching at Bowling Green, he immediately got on the phone to invite Mr. Whalen to join the department to teach tax. Whalen had been a graduate assistant in the department in the mid-fifties and at that time had offers of teaching jobs at Notre Dame and Michigan State. Somehow, Arthur Andersen & Company had persuaded him to try public accounting and it took him that long to decide to return to his first love.

DuWayne Wacker was also a part-time instructor in 1965-66 in the department while working on his masters degree and received high praise from his students for his effective teaching. When we were authorized to add another person to our staff, Koppenhaver called Wacker and convinced him that he should leave his job at Northern Iowa to return to UND in 1967.

Rodney Medalen, who started out in education (he was Superintendent of the Crary, North Dakota High School) decided to get a Master's degree in Accounting after a few summer's employment as the accountant for an auto dealer. Koppenhaver hired Medalen as a part-time instructor while he was working on his degree and because he was doing such an excellent job, convinced him to stay on full-time in 1967 after getting his CPA and Masters degree.

John D. Odegard started his career in the Department of Accounting. After receiving his Masters degree in 1967 he was added to the Accounting Department faculty. Odegard was always very involved with the UND Flying Club and when Dean Clifford added the Aviation Department to the College of Business, he moved Odegard over to Chair the new department. The rest is history. Odegard has built aviation into one of the largest departments on campus and recently they received a \$4,000,000 appropriation from Congress to fund a new Aviation building.

By 1968, enrollments were growing so rapidly in our computer courses that we were short of teachers. Koppenhaver picked out Arthur Hiltner, a very promising graduate student and hired him to help teach the computer courses. He has been with us ever since with the exception of a couple years leave of absence to get his Doctorate at the University of Nebraska. Hiltner became very involved in the master's program and has done yeoman service as advisor on numerous independent studies.

In 1970 the emphasis on managerial uses of accounting resulted in Financial Accounting being revised to Financial and Managerial Accounting and later to just Managerial Accounting. An Accounting for Management course was added at the undergraduate level and Advanced Managerial Accounting and Seminar in Management Accounting courses were added at the graduate level.

In 1970, the department really didn't have any openings but Koppenhaver spotted an excellent prospect for a teacher in Mr. Robert Kemper. He got him to teach a section for us on a part-time basis while he was completing his Masters degree. After the excellent reports on his outstanding teaching, Koppenhaver prevailed on Dean Clifford to add another person to our department. With his twenty years of experience in industry, Kemper was a natural for our managerial courses and has done an outstanding job with the Accounting Department internship program.

In 1971, Mr. Koppenhaver reached retirement age and Ludwik Kulas, after twenty-five years in the department, assumed the role of administrator of the department. Koppenhaver had been very busy in addition to his duties as Chairman of the Department. He was responsible for resurrecting the North Dakota Society of Certified Public Accountants in 1947 and was their secretary-treasurer and later executive secretary until 1980. He also served as secretary-treasurer of the North Dakota State Board of Accountancy from 1949 to 1980 and President of the Board in 1980. He was also a member of the AICPA Board of Examiners for six years and chairman of that group for one year. He is known as Mr. Accountant in North Dakota.

Jerry Huisenga received his Juris Doctor from UND Law School in June 1971 and joined the department in the fall of 1971 to teach Business Law. He left in 1972 to go into practice at Linton, North Dakota.

Kulas continued Koppenhaver's policy of hiring North Dakota natives whenever possible. When we learned that Dr. Donald Bostrom was working on his Doctorate at North Texas, we invited him to return to his native state and he joined the Accounting Department faculty in 1974. Dr. Bostrom has his bachelors and Masters degree from the University of North Dakota. He is still with us doing an outstanding job of teaching, advising Beta Alpha Psi, and being quite involved in University governance, faculty organizations, North Dakota Society of Certified Public Accountants, Red River Valley Chapter of NAA and the Association of North Dakota Teachers of College Accounting.

Dr. M. Burton Oien was another native of North Dakota. Professor Oien taught in the Department for one year in 1966-67 before going to work for a public accounting firm in Alaska. He ended up teaching at the University of Alaska for a couple years and then decided to work on his Doctorate at the University of Oklahoma. We prevailed on him to return to UND in 1975. In 1980, Dr. Oien decided to return to Alaska to teach at the University of Alaska-Fairbanks.

Meinhardt Bader has a rather unique history. He was a major in Air Force ROTC at UND when he became interested in accounting. He took a few courses at that time and after retiring from the Air Force returned to UND to get his Masters degree in accounting. He then substituted for Dr. Hiltner in 1973-74 while Hiltner was on leave. We were authorized additional staff in 1976, and coaxed him into leaving Air Force Audit to return to UND to teach our Data Processing courses.

Judith G. McLean, a Grand Forks native, completed her masters in accounting in August, 1976 and was added to the Accounting Department faculty in September, 1976. Mrs. McLean taught full-time until 1979 when she joined a Grand Forks legal firm as their staff accountant. She is now an assistant professor at Moorhead State University.

Mr. Alan Larivee isn't an accountant. However, he agreed to help us out for a year in 1975 by teaching four sections of Business Law while he was getting established in his law practice in Grand Forks. He continued to teach full-time in 1976-77 and on a part-time basis for several years until the demands of his practice precluded him from continuing.

When Judy McLean left in 1978, we added Gray M. Sunderman as an instructor in accounting. He had just completed the Masters program in accounting at UND and distinguished himself in the CPA examination. He received the Haskins and Sells certificate of merit for scoring in the top 50 out of over 30,000 candidates sitting for the national uniform CPA examination.

James J. Miller, a native of Warren, Minnesota, received his bachelors and masters degrees from UND in 1964 and 1965. He returned to the University Accounting Department as an associate professor in 1977 and completed his dissertation for his doctorate from the University of Missouri in 1979. James Miller took a leave of absence during 1980-82 to accompany his wife to Southern Illinois where she was working on a doctorate in Management. His wife was from Arkansas and didn't care for the North Dakota winters so Miller is now at Louisiana Tech.

With Miller on leave, and Dr. Oien deciding to return to Alaska, the department was short handed. Fate stepped in at that time in the person of Richard McConnell. McConnell had taught at Bemidji University for four years before deciding to return to Drayton in 1973 to handle his farming interests and to set up a private practice in accounting. He stopped in the office in the summer of 1980 while enrolling his son as a freshman at the University and we persuaded him to return as a member of the faculty.

Sunderman left after one year to join a national accounting firm and was replaced by Larry Zine in 1979. Zine was a native of North Dakota from Williston but he left for hot sunny Arizona after two years because he wanted to get away from the North Dakota winters.

John Gillett completed his masters in accounting in 1973 and taught for us in 1973-74 while Hiltner was on leave. Gillett returned to the Accounting Department in 1979 as an associate professor. Currently he is on leave completing his dissertation at North Texas.

Bradley Forsberg replaced Larry Zine on the faculty of the Accounting Department in 1981. He had completed the masters program at UND and had just passed the CPA examination. However, he too left after only one year for a warmer climate; Houston, Texas.

In 1981, while Stuart Lundberg was on leave working on his LLM in Taxation at Denver University, we added James Crary to teach Business Law. Crary had taught for us in 1980 as a Lecturer and impressed everyone so favorably that we tried to keep him on. He had other ideas however. He had spent six months in Anchorage, Alaska as a legal intern before receiving his Juris Doctor from the University of San Diego School of Law, and had made up his mind to return to Alaska to practice law.

In 1981, Dr. C. Stevenson Rowley, who was a visiting professor at Eau Claire for a year, was about to return to Arizona State where he had taught for ten

years, when he heard we were seeking an instructor. After visiting our department and campus, he signed on. Although Dr. Rowley is one of the few in the Accounting Department who are not native North Dakotans, he is no stranger to our northern climate. He is a native of Chicago, received his doctorate from the University of Wisconsin and had taught at St. Cloud University prior to going to Arizona.

In 1981, we convinced the Dean that we needed more full-time people to teach Business Law. We had many applicants but we were looking for someone to teach a new course, "The Legal Environment of Business", which was just added to our curriculum. Jack Karns was a natural because in addition to his Juris Doctor from Tulane, he has a masters in Public Administration. Karns is a native of Pennsylvania but I am sure their winters do not compare to ours in North Dakota.

The computer applications area in the Department has had such a large demand that ten sections each semester have been packed to room capacity. We had been fortunate for several years in being able to hire part-time lecturers in this area, but in 1981 we decided to help out Mike Bader by adding another person in this area. Again we were very fortunate in having Charles Dill, a retired Air Force officer working on a masters in accounting with a minor in Computer Science. Dill had been a GTA in the Department and stepped up to a full-time without losing stride. He also has a masters degree in Industrial Management that he received while still in the service.

1982 brought about several more additions. President Clifford made accreditation of the College of Business a high priority and came through with the finances for two additional positions in the Department of Accounting. Miller resigned to go to Louisiana so we had three vacancies to fill. From twenty applicants for the additional Business Law position that we advertised, we selected Jesse Trentadue. He has his Juris Doctor from the University of Idaho and has practiced law for several years in Idaho and Grand Forks.

Our second addition in 1982, Dr. Harold H. Wilde is from our sister state, South Dakota. Dr. Wilde taught at the University of South Dakota for seven years and has his doctorate from the University of Nebraska. Mrs. Wilde is a native of North Dakota so we are not worried about how they will bear up under the North Dakota winters.

The next addition to the Department in 1982, Dr. Jay S. Holmen comes from another sister state, Minnesota. Dr. Holmen is a native of Minnesota and has his doctorate from the University of Minnesota. He was teaching at Moorhead State University prior to joining the UND Accounting Department faculty.

The fourth addition to the Department in 1982, Mrs. Mary J. Loyland received her masters from UND in 1979. She taught for us as a lecturer in 1981 and was hired as an assistant professor in 1982.

The history of the Accounting Department would not be complete without mentioning Beta Alpha Psi Fraternity. Beta Alpha Psi is more than an honorary national accounting fraternity--it is an organization that promotes professionalism in the accounting field. Zeta Chapter received their charter at UND in 1923, one year before the School of Commerce was officially organized, and is the sixth chapter out of 150 chapters at colleges and universities throughout the United States.