



## **Working Papers, Chapters 17-24 for Gilbertson/Lehman's Century 21 Accounting: General Journal, 9th**

*By Claudia Bienias Gilbertson, Mark W. Lehman*

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### **About the Author**

Claudia B. Gilbertson served as a highly effective high school instructor for 11 years and a community college instructor for 25 years. While retired from North Hennepin Community College, Ms. Gilbertson remains active in shaping today's educational processes as she serves as a respected and sought-after consultant for numerous online accounting learning solutions. She is active in the National Business Education Association, North Central Business Education Association, and Minnesota Business Educators, Inc.

Mark W. Lehman, assistant professor emeritus of Accountancy at the Richard C. Adkerson School of Accountancy at Mississippi State University, teaches Accounting Information Systems and Forensic Accounting. A former auditor with PricewaterhouseCoopers, Dr. Lehman is a Certified Public Accountant and a Certified Fraud Examiner. Dr. Lehman writes journal articles and consults with accountants on the use of software in fraud detection. He was awarded Outstanding Educator by the Mississippi Society of Certified Public Accountants in 2007.

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