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Robert J. Sack, CPA, is an emeritus Professor of Business Administration at the Darden Graduate School of Business Administration, University of Virginia. He recently served as the Vice President of Publications for the American Accounting Association. He was a partner at Touche Ross & Co. (now Deloitte & Touche), serving as a line partner, as Director of Professional Standards for Touche Ross International, and as Director of Audit Practice for the U.S. firm. In his early days with Touche Ross, he was a member of the initial team of case writers and discussion leaders for the Trueblood Seminars Program. Before joining the Darden faculty, he served as the Chief Accountant in the Enforcement Division of the Securities and Exchange Commission. He is a member of the AAA, the IMA, the AICPA, and the Ohio and Virginia State CPA Societies.