

## Les Heitger

*Professor of Accounting*

Les Heitger has always said that every important life decision he's ever made has been the result of dumb luck. For instance, there was the way in which he decided to pursue a doctoral degree in the first place—all because he quite literally ran into one of his undergraduate professors in the hallway who, while collecting the scattered books that had fallen to the floor, took a moment to encourage Les to attend grad school. And then there was the blind date he nervously agreed to go on with the woman who later would become the love of his life, the wife of his dreams, and the mother of his two children. There was also the cozy northern Michigan lake home that came on the market at *just* the right time for him to snatch it up. And then, of course, there was the decision he made back in 1973 to join the faculty at Indiana University's School of Business. Les may credit these life-defining moments to nothing more than luck, but to me they seem more like "twists of fate."

Professionally speaking, Les came to—and remained at—IU because it was where he belonged. The opportunities and subsequent successes he's achieved during his tenure at the university are a direct result of his phenomenal teaching skills as well as his unyielding devotion to his students.

Les received his B.S. in accounting from The Ohio State University and his master's in accounting from the University of Denver. Then in 1973, he graduated with a doctoral degree in accountancy from Michigan State University and packed up the family and headed to Bloomington to build a home and a long-lasting career.

Upon arriving at IU, Les quickly established a reputation as a solid professional in cost, financial, and managerial accounting. Actively involved in curriculum development and in the interfaces between academic programs and the world of business, Les designed, developed, and delivered executive education programs in the accounting, forensic accounting, and systems areas. He also consulted with companies on accounting systems, cost systems, and the interfaces between management systems and general ledger systems.

It is Les' work inside the classroom, however, that students have most treasured. Roger Williams, marketing executive vice president for British Petroleum, was one of those students. "Les' passion for the classroom is what set him apart from other professors," Williams says. "He always put the student first. He also was able to bring the principles of accounting to the real world, which made it come alive."

Through the years Les has received numerous grants and teaching awards, including the Indiana University MBA Teaching Excellence Award, the Alpha Omicron Pi Teaching Excellence Award, and the Beta Alpha Psi Outstanding Undergraduate Teacher Award. His research has appeared in the leading accounting, systems, and business journals.

Les' expertise led to the publication of several text books in the fields of cost and management accounting as well as financial accounting. Later in his career he was asked to provide litigation support in a court case involving determining costs of products and/or services as well as costs of damages suffered by the party in question. This exposure led to many more requests from all over the country for expert witness testimony in court cases. He became a much-sought-after expert witness who served as a litigation consultant and financial expert witness in over 50 cases over the last 20 years. All of this work led to forensic accounting, with many court cases, depositions, and court room testimonies. In 2007 he published the third edition of the book *Forensic and Investigative Accounting*.

In addition, Les and his colleague Mike Groomer both made several trips to Kiev, Ukraine, to present faculty and executive programs as part of the USAID project, "Private Sector Accounting Reform in Ukraine." The purpose of this project was to provide Ukrainian economic universities with the knowledge, support, and assistance necessary to reform and enhance their accounting and auditing curriculum to service the newly required international standards of accounting and auditing.

Nicole Gaspard recalls Professor Heitger as an extremely understanding teacher whose support and encouragement have made a lasting impact on her life. "Professor Heitger took the time to work with me when I struggled with multiple-choice tests. He showed me various other ways to study for these tests. He even took the time to ask me how I felt I did after each exam. He stands out as my favorite teacher in all my time at IU." Pekin Ogan, a recently retired IU accounting professor and current professor at the University of Florida, commends Les' loyalty, integrity, and commitment. "Les always made sure that all of his students received the highest level of education and guidance from him. The fact that many of his former students seek him out for advice or professional counsel even decades after their graduation is a strong testament to Les' valuable tenure at Indiana University."

No doubt Les is sprinting towards the finish line rather than limping over it. And he has no plans to ease up anytime soon. After he retires from IU, Les plans to continue his teaching, business, and consulting activities for a number of additional years. But he'll also be sure to set aside some time to spend with family and friends at that northern Michigan lake house that he "lucked into" buying all those years ago.

Les may feel that his life was built around dumb luck—and who knows? Maybe that's partly true. But the career he's built at IU—and the young minds he has helped cultivate—are all due to Les' dedication, determination, and drive. So regardless of how one might feel about luck, fate, or divine intervention, one thing is certain: IU was truly lucky to have Les Heitger on campus for the past 35 years.

*Christy Heitger*