

LEO T. GABRIEL

Bethel University
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EDUCATION

Doctorate, Business Administration-Accounting, Anderson University, Anderson, IN, 2007.

M.S., Business Administration-Accounting, Temple University, Philadelphia, PA, 1987.

B.S., Mathematics, Grand Valley State University, Allendale, MI, 1978.

PROFESSIONAL CERTIFICATION

Certified Management Accountant, Institute Of Certified Management Accountants, Montvale, NJ.

PROFESSIONAL EXPERIENCE

Publications and Papers

Case Study of Homeownership Programs: Minnesota Homeownership Center, Research Report for Federal Reserve Bank of Minneapolis, November 2009.

Cost of IDA Accounts, Research Report for Federal Reserve Bank of Minneapolis, October 2008.

Creating a Win-Win Way to Provide Free Tax Help, *Community Dividend*, Federal Reserve Bank of Minneapolis, January 2008.

Teaching Accounting, Ethical Reasoning, and Biblical Values, Working Paper, October 2007.

Spreadsheet Software to Accompany Financial Accounting, A User Approach--Porter & Norton, *Dryden Press*, June 2000.

Community, Clients, and Tax Assistance, *New Accountant*, April 2000.

Can Justice Be Found in a Tax System?, *Bethel Faculty Journal*, Bethel College, 1999-2000.

Electronic Spreadsheet Templates to Accompany Financial Accounting—Stickney & Wells, *Dryden Press*, September 1999.

Electronic Spreadsheet Templates to Accompany Financial Accounting—Kimmel, *Wiley Publishing*, September 1998.

Determining Characteristics of Successful Women and Minority Owned Businesses, (with Timothy Essenburg, Lori Pennington and Laurie Tobish), Final Report for Blandin Fellowship, Summer 1994.

Presentations

Taxpayer Assistance Workshop—Individuals, AccountAbility Minnesota, St. Paul MN. January, 2008.

Teaching Accounting, Ethical Reasoning, and Biblical Values, Christian Business Faculty Association Annual Conference, Seattle, WA. October 2007

Indicators Of Saving: A Case Study Of Earned Income Tax Credit Recipients In The Twin Cities Of Minnesota, AccountAbility Minnesota, Board of Directors, St. Paul, MN. September, 2007.

Indicators Of Saving: A Case Study Of Earned Income Tax Credit Recipients In The Twin Cities Of Minnesota, Minnesota Saves NetWork, St. Paul, MN. September, 2007.

Indicators Of Saving: A Case Study Of Earned Income Tax Credit Recipients In The Twin Cities Of Minnesota, Greater Minnesota Partnership—Initiative Foundation, Little Falls, MN. June, 2007.

Indicators Of Saving: A Case Study Of Earned Income Tax Credit Recipients In The Twin Cities Of Minnesota, AccountAbility Minnesota, St. Paul, MN. May, 2007.

Taxpayer Assistance Workshop—Individuals, AccountAbility Minnesota, St. Paul, MN. January 2007.

Indicators Of Saving: A Case Study Of Earned Income Tax Credit Recipients In The Twin Cities Of Minnesota, Christian Business Faculty Association Annual Conference, Dayton, OH. November, 2006.

Christian Business Faculty Association, Session Moderator, Dayton, OH. November, 2006.

Taxpayer Assistance Workshop—Individuals, AccountAbility Minnesota, St. Paul MN. January, 2006.

Taxpayer Assistance Workshop—Individuals, AccountAbility Minnesota, St. Paul MN. January, 2005.

Tax Return Preparation Workshop, New Vision Faith Center, St. Paul MN. March. 2005.

Beta Alpha Psi National Student Seminar—Accounting Ethics, Facilitator, Bloomington, MN. October, 2003.

Taxpayer Assistance Workshop—Individuals, AccountAbility Minnesota, St. Paul MN. January, 2004.

Taxpayer Assistance Workshop—Individuals, Minnesota Department of Revenue, St. Paul MN. March, 2004.

- Taxpayer Assistance Workshop—Individuals*, AccountAbility Minnesota, St. Paul MN. January, 2003.
- Beta Alpha Psi National Student Seminar—Accounting Ethics*, Facilitator, Bloomington, MN. October, 2002.
- Taxpayer Assistance Workshop for Tax Preparers*, Hamline University Law School, St. Paul MN. February, 2002.
- Taxpayer Assistance Workshop for Tax Preparers*, AccountAbility Minnesota, St. Paul MN, January, 2002.
- Managerial Accounting Lecturer*, Daystar University, Nairobi, Kenya, July-August, 2001.
- Taxpayer Assistance Workshop for Tax Preparers*, AccountAbility Minnesota, St. Paul MN. January, 2001.
- Cultural Diversity in the United States*, St. Paul Intercultural Institute, Bethel College, St. Paul MN. August, 2000.
- Cultural Diversity in the United States*, St. Paul Intercultural Institute, Bethel College. August, 1999.
- College Ethnicity--African American Reconciliation—Panelist, *College Ethnicity, Race & Reconciliation Conference*, Jackson, MS. January, 1998.
- Youth Entrepreneurship*, Christian Community Development Association-Regional Meeting, Concordia College, St. Paul, MN. October, 1996.
- Youth Entrepreneurship*, American Baptist Church Conference, Minneapolis, MN. September, 1996.
- Profile of an Entrepreneur, *Try Us Resources*, Minneapolis, MN. September 1995, September 1996.
- Determining the Characteristics of Successful Women and Minority Owned Construction Businesses*, National Association of Minority Contractors, Minneapolis, MN. January 1995,
- Determining the Characteristics of Successful Women and Minority Owned Construction Businesses*, (with Timothy J. Essenburg), Minnesota Private College Foundation, St. Paul, MN. November, 1994.
- Determining the Characteristics of Successful Women and Minority Owned Construction Businesses*, (with Timothy J. Essenburg, Lori Pennington and Laurie J. Tobisch), Blandin Foundation, September 1994, Grand Rapids MN.
- Twin Cities Economic Development Forum*, Bethel College, March 1994, St. Paul, MN.
- Financial Management Workshop--Financial Planning*, National Association of Minority Contractors, April 1994, Minneapolis MN.
- Financial Management Workshop--Profitability and Cash Flows*, National Association of Minority Contractors, January 1993, Minneapolis MN.

Entrepreneurship Workshop, Turning Point Inc., January 1993, Minneapolis MN.

Computer Camp for Minority High School Students, Bethel College McKnight Grant Project, June 1992, June 1993, Minneapolis MN.

Grants/Fellowships

Doctoral Showcase Fellowship, Christian Business Faculty Association, Christian Business Faculty Association Annual Conference, Dayton, OH. November, 2006.

Departmental Computing Grant, Bethel University, St. Paul MN. Awarded Departmental Computing Grant to install QuickBooks software for use in intermediate accounting course. Spring, 2005.

Bethel Alumni Faculty Grant, Bethel College, St. Paul MN. Awarded Bethel Alumni Faculty Grant for lecturing at Daystar University, Nairobi Kenya. Spring, 2001.

Bethel Faculty Development Grant, Bethel College, St. Paul MN. Awarded Bethel Faculty Development Grant for lecturing at Daystar University, Nairobi Kenya. Spring, 2001.

Leadership Development Institute Fellowship, Council of Christian Colleges and Universities, Washington DC. Fellowship received to research executive leadership in higher education. Summer, 2000.

Academic Computing Grant Recipient, Bethel College, St. Paul MN. Awarded grant to integrate computerized response pad system in teaching. Spring, 1999.

Faith/Learning Integration Project, Bethel College, St. Paul MN. Grant received to integrate Service/Learning & Ethics in the teaching of Taxation. Fall, 1999.

Samuel Moore Walton Free Enterprise Fellow, Students In Free Enterprise. Awarded grant to develop service-learning projects with Bethel business students. 1997-1998.

Bethel Alumni Faculty Grant, Bethel College, St. Paul MN. Awarded Bethel Alumni Faculty Grant for lecturing at Daystar University, Nairobi Kenya. Spring, 1996.

Bethel Faculty Development Grant, Bethel College, St. Paul MN. Awarded Bethel Faculty Development Grant for lecturing at Daystar University, Nairobi Kenya. Spring 1996.

Samuel Moore Walton Free Enterprise Fellow, Students In Free Enterprise. Awarded grant to develop service-learning projects with Bethel business students. 1993-1994.

Blandin Research Fellow, Minnesota Private College Foundation. Awarded a Blandin Research Fellowship to study the *Characteristics of Successful Minority and Women Owned Construction Businesses in Minnesota* (with Timothy Essenburg). Summer 1994.

Bremer Grant Project, Bethel College, St. Paul MN. Participated in the grant project *Dismantling Racism Through the Arts*, a project designed to raise students' awareness of racism and cultural diversity through the arts. 1993-1994.

Alumni Grant Recipient, Bethel College, St. Paul MN. Awarded grant to development of Racism and Reconciliation course at Bethel College. Spring 1994.

Annual Meetings, Conferences, and Workshops

Community Development Forum Banking the Underbanked: Can It Be Profitable and the Right Thing to Do? Federal Reserve Bank of Minneapolis, Minneapolis, MN, July 2008 .

Minnesota Council of Accounting Educators Conference in Minneapolis, MN, April, 2008.

TaxUpdate Workshop-Individuals, AccountAbility Minnesota, St. Paul, MN, December 2007.

TaxUpdate Workshop-Small Business, AccountAbility Minnesota, St. Paul, MN, November 2007

Faith-Learning Workshop, Bethel University, St. Paul, MN, May 2007.

Christian Business Faculty Association Conference, Dayton, OH. November, 2007.

Minnesota Council of Accounting Educators Conference in St. Cloud, MN, April, 2007.

Christian Business Faculty Association Conference, San Diego, CA. November 2006.

Accounting and Auditing Student Conference, Minneapolis, MN. September, 2006.

Presenting Data and Information Workshop, Graphics Press LLC, Minneapolis, MN. April, 2005.

Accounting and Auditing Student Conference, Minneapolis, MN. September, 2004.

Minnesota Council of Accounting Educators Conference in St. Paul, MN. April, 2004.

Minnesota Accounting & Auditing Student Conference, Minneapolis, MN. October, 2003.

2002 Federal Income Tax Course, University of Minnesota, College of Continuing Education, Brooklyn Park, MN. October, 2003.

Depreciation, Section 179, Inventory Workshop, AccountAbility Minnesota, St. Paul, MN. November, 2002.

Earned Income Tax Credit Workshop, AccountAbility Minnesota, St. Paul, MN. December, 2002.

Attend *National Christian Multicultural Student Leader Conference*, Bethel College, St. Paul, MN. November, 2002.

Minnesota Accounting & Auditing Student Conference, Minneapolis, MN. October, 2002.

- Council for Christian Colleges & Universities South Africa Service Learning Study Program* sponsored by the W.K. Kellogg Foundation, Cape Town, South Africa. July, 2002.
- South-Western Publishing *Financial Accounting Seminar*, St. Paul, MN. October, 2002.
- Minnesota Accounting & Auditing Student Conference*, Minneapolis, MN. October, 2002.
- Minnesota Council of Accounting Educators Conference*. St. Paul, MN. April, 2002.
- Earned Income Tax Credit Workshop*, Accountability Minnesota, St. Paul, MN. November, 2001.
- Earned Income Tax Credit Workshop*, Accountability Minnesota, St. Paul MN, November 2001.
- Attend *National Christian Multicultural Student Leader Conference*, Calvin College, Grand Rapids, MI. November 2001.
- Cultural Issues for Tax Volunteers Workshop*, Accountability Minnesota, St. Paul, MN. October , 2001.
- Minnesota Tax Update Workshop*, Accountability Minnesota, St. Paul, MN. October, 2001.
- Minnesota Council of Accounting Educators Conference*, Mankato, MN. February, 2001.
- Leadership Development Institute*, Council for Christian Colleges & Universities, Sumas, WA. June, 2000.
- DreamWeaver Workshop*, Bethel College, St. Paul, MN. August, 1999.
- Minnesota Council of Accounting Educators Conference*, St. Paul, MN. May, 2000.
- American Accounting Association Midwest Regional Meeting*, Minneapolis, MN. April, 1999.
- Service/Learning in Accounting Workshop*, University of St. Thomas, St. Paul, MN. April, 1999.
- Minnesota Council of Accounting Educators Conference*, St. Paul, MN. April, 1998.
- Technology in Teaching Accounting Seminar* sponsored by Irwin/McGraw, Minneapolis, MN. April, 1998.
- Service-Learning Workshop*, Bethel College, St. Paul, MN. February, 1998.
- College Ethnicity, Race & Reconciliation Conference*, Jackson, MS. January 1998.
- Collaboration Conference—Teaching with Technology*, Bloomington, MN. November, 1997.
- Christian Community Development Association Conference*, Birmingham, AL. October 1997.

Minnesota Council of Accounting Educators Conference, Rochester, MN. May, 1997.
Technology in Teaching Accounting Seminar sponsored by Irwin/McGraw, Minneapolis, MN. April, 1997.
Minnesota Council of Accounting Educators Conference, St. Paul, MN. May, 1996.
Minnesota Council of Accounting Educators Conference, Brainerd, MN. May, 1995.
American Accounting Association Midwest Region Annual Meeting, Detroit, MI. April, 1995.
Assessment of Student Learning Conference, Bloomington, MN. February, 1995.
National Conference on Race and Ethnicity in American Higher Education, Atlanta, GA. June 1994.
Minnesota Council of Accounting Educators Conference, St. Paul, MN. May, 1994.
Christian Community Development Association Annual Meeting, Jackson, MS. October, 1993.
Minnesota Council of Accounting Educators Conference, Duluth, MN. May, 1993.
Innovative Approaches in Accounting Instruction Seminar, Detroit, MI. January 1993.
Economics of Racism Seminar, Hubert H. Humphrey Institute of Public Affairs, University of Minnesota, St. Paul, MN. December, 1992.
Minnesota Council of Accounting Educators Conference, St. Paul, MN. May, 1992.
Going into Business Seminar, SCORE, St. Paul, MN. July, 1992.
American Accounting Association Midwest Region Annual Meeting, Indianapolis, IN. April, 1992.
The Use of Scripture in Teaching the Liberal Arts Workshop, Christian College Coalition, Portland, OR. May, 1992.

Work Experience

Professor of Business, 2008—present, Bethel University, St. Paul, MN
 Tax Accountant, 1999, Baune Dosen & Company LLP, Minnetonka, MN
 Associate Professor of Business, 1996—2008, Bethel University, St. Paul, MN
 Assistant Professor of Business, 1991—1996, Bethel University, St. Paul, MN
 Senior Business Analyst, 1990—1991, Cargill Inc., Minnetonka, MN
 Accounting Project Manager, 1989—1990, US Bank, Minneapolis, MN
 Cost Accounting Manager, 1988—1989, Cargill Inc., Monticello, MN
 Business Analyst, 1987—1988, Cargill Inc., Minnetonka, MN
 Project Manager, 1982—1985, Burroughs/Unisys Corporation, Radnor, PA
 Product Supervisor, 1981—1982, Burroughs/Unisys Corporation, Miami, FL

Systems Representative, 1978—1980, Burroughs/Unisys Corporation, Grand Rapids, MI

Consulting

Federal Reserve Bank of Minneapolis. Cost analysis study of Family Assets for Independence in Minnesota (FAIM) Program. Minneapolis, MN, June-September 2008.

Cinapse Communications. Evaluated business plan for launching software training product. Minneapolis, MN. August 2007.

AccountAbility Minnesota (AAM). Evaluated saving alternatives and strategies for increasing savings by AAM clients. St. Paul, MN. June 2007.

Center on Race, Religion, and Urban Life (CORRUL). Evaluated proposal for establishing CORRUL at Rice University, a center for research, learning, teaching, and outreach, (with Timothy J. Essenburg). Houston, TX. March, 2006.

MRB Enterprises, Minneapolis, MN. Conducted a review of Abacus II Accounting Software. Determined strengths of the software from an accounting perspective. February, 1995.

Stedeq Technology, Roseville, MN. Assisted in the installation of a new accounting system. September, 1994.

Roberts Upholstery, Minneapolis, MN. Reviewed accounting needs and current accounting system. Recommended a new accounting system. May. 1994

Premier RiskTech, Bloomington, MN. Assisted with the development of a business plan to take Premier RiskTech from a regional insurance provider to a national insurance provider. September – November, 1992.

MEMBERSHIPS

Christian Business Faculty Association, 2005 – present.

Minnesota Council of Accounting Educators, 1992 – present.

Institute of Management Accountants, 1990 – present.

Christian Community Development Association, 1992 – 1994.

National Association of Accountants, 1987 – 1990.

Black Data Processors Association, 1982 – 1985.

COMMUNITY INVOLVEMENT

Cinapse Communications, Advisory Board, 2007—present.

AccountAbility Minnesota, Board of Directors, 2007—present.

Community Covenant Church, Member, 1988—present.

Community Covenant Church, Sunday School Teacher—Junior High Class, 1989—2008.

Youth Enterprises Foundation Inc., Board of Directors, Minneapolis, MN, 2002—2003.

Credit Committee, Kingdom Covenant Credit Union, St. Paul, MN, 2001-2002.

Youth Enterprises Foundation Board of Directors, Minneapolis MN, 2001-2003.

Edison High School Voyager Business Program, Advisory Board, Minneapolis, MN, 2000—2003.

Community Covenant Church, Church Council, 2000—2002.

Minnehaha Academy, School Board, Minneapolis, MN, 1998–2001.

Institute for Youth Entrepreneurship, Advisory Board, Minneapolis, MN, 1997 – 1999.

Youth Enterprises Foundation Inc., Board of Directors, Founder and President, Minneapolis, MN, 1994 – 1999.

Two or More Inc., Board of Directors, Minneapolis, MN, 1994 – 1996.

United Way, Undoing Racism Project Evaluator, Minneapolis, MN, February - July 1993.

Harrison Neighborhood Association, Board of Directors, Housing Committee Chair, Minneapolis, 1988 – 1993.

Twin Cities Habitat for Humanity, Board of Directors, Treasurer, President of Northside Chapter, 1988 – 1991.