

12. Please indicate the importance of the Accounting Principles course in your decision about whether to major in accounting, by placing a slash (/) on the following scale:

Not important 0 1 2 3 4 5 *Very important*

Biographical Sketches

Renae Clark is an Associate Professor of Business Information Systems at Henderson State University. Renae teaches a variety of course in information systems. She has extensive experience in web-based teaching tools along with practical experience as a former vice president of the New Mexico Lottery Authority, as a former director, internal auditor and systems administer at the Texas State Lottery, as a former security officer at the Missouri Lottery, and as an auditor at the Missouri State Auditor's Office. Ms. Clark earned a BS and BA from the University of Missouri and her MBA from New Mexico State University. Renae has certifications as a CPA, CISA, and CISSP.

Paul Robertson is an Associate Professor of Accounting at University of Texas at Brownsville. Paul earned his BA and MBA degrees from the University of New Mexico and his DBA from Mississippi State University. Paul has over fifteen years or experience teaching accounting and has used web-based technologies in the classroom for the last seven years. In addition to his teaching Paul has had numerous articles published in professional journals and has co-authored two online accounting courses.

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Bismarck: The Man and the Statesman

Daniel Kendie, Ph.D.
Professor of History

This is a remarkable book written by Professor Alan John Percivale Taylor [1967] and serves as a biography of Bismarck, the creator of modern Germany. It is well researched, but unfortunately, it is not documented. This is so because when historians become authorities on specific fields of study, they themselves become sources. Some background information encompassing the salient features of Bonaparte's Europe and that of Metternich, would have been in order. Nevertheless, even in its present form, the book is educational, informative, and extremely entertaining. Put briefly, having discussed Bismarck's early life, Taylor recounts how the future German leader represented Prussia in the Federal Diet (1851); how he served as Ambassador to Russia (1859), and then to France (1862);and finally, how he performed as Prime Minister in Berlin (1862-1873), and (1873-1890).

Taylor's portrait of Bismarck as a man and as a statesman provides fascinating reading. However, his evaluation of him as a diplomat is highly questionable. It should indeed be remembered that the Europe of his time produced few effective diplomats of Bismarck's caliber and sophistication. He was one of the most intriguing and dazzling personalities of the

19th century. Taylor portrays him as the very complex figure he was. Scheming, cunning, unscrupulous, cynical, arrogant, crude, domineering, and contemptuous: Bismarck was all this, and more. He played the conservative, the liberal, the monarchist, the republican and when it suited him, the socialist. He could pass for a Prussian provincialist, a German nationalist, and a European internationalist. He could be mean and magnanimous. In a word, Bismarck was a supreme actor. But unlike most actors, he was both clairvoyant and brilliant. He knew what he wanted, and how to get it. He had his own political agenda and a sense of timing. His arsenal included bluff, blackmail, intimidation, making himself extremely indispensable, the constant submitting of his letter of resignation, and, as if that was not enough, tears. Bismarck had no sentimental attachment to anyone, except perhaps to his son, and to Kathi Orlov – the 22-year-old wife of the Russian ambassador to France, with whom he spent some private moments, and who used to call him “uncle.” He must have hypnotized her with his Russian – a language that he learned in his days at St. Petersburg, and with which he used to record his most private thoughts.

Bismarck was no moralist, still less religious. He has to be judged therefore by his own values. The key to understanding him lies in his views on politics. For him, “politics are not a science based on logic; they are the capacity of always choosing at each instant, in constantly changing situations, the least harmful, and the most useful” (p.115). Professionals in the field would certainly subscribe to that. Politicians and diplomats generally have no permanent friends or principles, but rather seek permanent interests – i.e., power and influence.

In presenting himself as a contradictory personality, therefore, perhaps Bismarck was reflecting the constantly changing circumstances. Taylor would have done well to reflect on this. He had to have a power base – in this case, the future Kaiser and Prussia. One without the other would have been half the necessity. He needed both for specific objectives, first, to consolidate his own power, and second, to unite Germany.

The Kaiser’s mind worked at intervals; he was the next thing to an idiot. That suited Bismarck remarkably. What about Prussia? He had no faith in public opinion. Bismarck argued that until and unless a given issue is thoroughly understood by the public, it would be nonsense to speak of public opinion. He despised intellectuals and their hair-splitting endless debates. Hence, he came to the inevitable conclusion that “the great questions of the day were not to be decided by speeches, but by blood and iron.”

Moreover, it is often said that soldiers seldom reflect. They just obey. That too suited Bismarck. To that end, he created an invincible Prussian army that could trample on the necks of the fiercest nations of Europe. He had Moltke for that. Though only a lieutenant, and a reserve as that, Bismarck promoted himself to the rank of major general in order to establish his credentials with the army. But just in case the army would miss the point, he needed other options, chief of which was diplomacy. When his domestic power base was shaky, he orchestrated foreign problems to strengthen his position internally. When his hands were weak externally, he resorted to something dramatic internally and projected his power externally. He managed both skillfully. But Bismarck never lost sight of his major objective- that is, uniting Germany which could be brought about through foreign alliances.

Internally, Bismarck belonged to no faction, identified with no cause, and obeyed no laws. “I have sworn,” he said, “to observe the constitution and conscientiously, but what if my conscience tells me not to observe it?” (p. 59). He pitted the Kaiser against parliament,

parliament against the Kaiser, liberals against conservatives – all in the interest of himself, Prussia, and Germany, and in that order. Externally, he pitted one European power against the other. Adept as he was, Bismarck never made it possible for the European powers to line up against Prussia. He balanced them. “It is better to be two against three than one against four,” he used to say. What is even more remarkable is that he bewitched Queen Victoria, Czar Alexander II, Napoleon III, Prime Minister Benjamin Disraeli, and almost anybody who was a somebody. A supreme diplomat, he settled most problems through negotiations and behind the scenes.

Bismarck was very secretive. He kept things to himself in order to minimize the chances of being blackmailed by his political adversaries. If Taylor’s story is to be believed, Bismarck found his match only in his doctor. When the doctor started by raising a series of questions as medical doctors usually do, in his usual imperious style, Bismarck cut him short by saying that he does not like being asked questions, to which the doctor replied: “in that case, get a vet. He does not question his patients.”

Under normal circumstances, it would have been logical to unite Prussia with the other thirty eight German kingdoms under the leadership of the Austrian monarchy. But Bismarck would have none of that. Prussia, meaning Bismarck, should not share leadership with Austria. Thus, that part of Germany that was cemented by common religion, common feeling, and aspiration had to be united.

Bismarck, therefore, revitalized the customs union from which Austria was excluded. Next he needed more conflicts with Austria. If Taylor is again to be believed, Bismarck even went to the extent of proposing an alliance with Italy, and did so through the Austrian post office, knowing that Vienna would not accept further provocations. Unfortunately for the Austrians, Bismarck had already secured the neutrality of France and Russia. The rest was left for Moltke and the invincible Prussian army, which devastated the Austrians at Sadova in 1866.

That done, Prussia became the undisputed leader of northern Germany. Southern Germany was left alone for the time being. Bismarck’s next target was France, after all, the snuffing of Prussia by Napoleon Bonaparte in 1807 was not to be forgotten. Besides, there was also the question of recovering Metz, Strasbourg, and Alsace-Lorraine. In such a scheme, the southern Germans could be effectively mobilized to make a common cause with Prussia. For Bismarck, “struggle against the common enemy was the simplest method for attaining political unity” (p.151). The editing of the EMS Telegram by Bismarck which caused France to declare the Franco- Prussian war of July 1870, and which ironically made Prussia the “victim” of French “aggression”, and the subsequent humiliating defeat that Prussia inflicted on France at Sedan in 1871 did the trick. Germany was united as a nation and as a state.

What makes Bismarck a true statesman was not just his vision, but also his magnanimity. Once his objectives were met, he was lenient towards the vanquished. He also knew where to stop. In the case of France, even the indemnity Paris had to pay Berlin - five billion francs - was calculated and made equivalent to the amount which Napoleon Bonaparte had imposed on Prussia in 1807. There was also another ironic aspect to Bismarck’s statesmanship. He strongly believed that Europe would have no peace until her different peoples had been sorted out into nationalities. The disintegration of the Austro-Hungarian Empire and the creation of such states as Czechoslovakia, Poland, Hungary, Yugoslavia, and so

on, and subsequent events have only proved him right. Yet, he spent virtually no time considering the plight of minor nationalities in any meaningful sense.

What Bismarck proposed for the partitioning of the Ottoman Empire, too, shows his sense of history. However, he also chaired the Congress of Berlin of 1884 to partition Africa between the European colonial powers. Bismarck's strong belief in balancing the European powers to maintain the peace and, as far as Germany was concerned, to stand well with Russia, further confirm his wisdom. Kaiser William II, who refused to be tutored by Bismarck, antagonized Russia, Britain, and France; went to war in 1914; and ruined Germany. Hitler too committed the same blunder – fighting a two-pronged war.

Space will not permit us to discuss other issues that Taylor raises. But what has been reviewed so far in the realm of diplomacy should be enough to show how Bismarck used foreign affairs to achieve domestic objectives. His statesmanship further lies in cooperating with the liberals and socialists to initiate a series of administrative reforms for Germany. These include: the creation of a common currency, a central bank, and single code of commercial and civil law. He was also the first statesman in Europe to devise a comprehensive scheme of social security, offering workers insurance against accident, sickness, and old age. In conclusion, one can only say that Professor A.J.P. Taylor has written an admirable work.

Biographical Sketch

Daniel Kendie teaches upper level classes in African History, the Modern History of the Middle East, and the History of Modern Russia, as well as survey courses in World Civilization and Introduction to Philosophy. He has published two books and is working on two others.

Geometrical Solutions using the TI-nspire

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In this paper, techniques will be introduced using the geometry feature on the TI-nspire calculator or software for solving a sample of pre-calculus, trigonometry, and calculus problems. Most of the constructions in this paper should be possible using Geometer's Sketchpad computer software, or the Cabri geometry application on the TI-83+/84+/89. [T] Some instructors may be concerned that a student could cheat by simply constructing it geometrically instead of using the techniques explained in the classroom. However, I would be impressed with such a student since I have never seen a student do this, and I would not deduct any points as long as his or her explanation was complete. Nonetheless, there is a press-to-test mode on the TI-nspire and TI-83+/84+ calculators that can disable the geometry and other features. [T]