MARK KOSCINSKI CPA D.LITT. CURRICULUM VITAE

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Student website: Moravian Accounting Website

PROFESSIONAL PROFILE:

Dr. Mark Koscinski has more than forty years of business experience in both public and private accounting. Over his career he has been Controller or Chief Financial Officer of the following organizations: a Fortune 500 Bank, a boutique merchant banking firm with multiple publicly traded entities, the third largest board game company in the United States, and a publicly traded aerospace and defense contractor with approximately 4,000 employees. While in public accounting, Dr. Koscinski worked for a Big 4 accounting firm, rising to the level of manager. Dr. Koscinski later maintained his own accounting practice where he was interim chief financial officer of a start-up pharma company, a medical devices company, a Catholic diocese, a not-for-profit organization and a construction company. Teaching a new generation of accountants and giving back to the community are now the driving passions in Dr. Koscinski's life. He qualifies as a Scholarly Practitioner under AACSB standards.

EDUCATION:

B.A. in Economics with high honors (top five percent of class), Rutgers College, New Brunswick, NJ, 1978. Completed a four-year course of study in three years and graduated in the top 5% of class. Highest GPA of any economics major in the graduating class by graduating 50th in a class of 1616. Elected to the Theta Chapter of Omicron Delta Epsilon, the international economics honor society.

M.B.A. in Professional Accounting, Rutgers Graduate School of Business, Newark NJ, 1979. This was a sixty (60) credit program completed in fifteen months. Elected to Beta Gamma Sigma, the business honor society.

M.S in Taxation, Washington School of Law, Sandy, Utah, 1996. Degree geared toward IRS agents and tax practitioners. This was a vehicle to complete continuing education requirements as a CPA.

ChFC, American College, Bryn Mawr, Pa, 2002. (Chartered Financial Consultant--Graduate Certificate in Financial Planning)

Eparchy of Passaic Diaconal Formation Course. Equivalent of a master's degree.

D.Litt. in Arts and Sciences, Caspersen School of Graduate Studies, Drew University, Madison NJ, 2011. Earned doctorate equivalent to the Doctor of Arts degree.

D.Min. Candidate, Lancaster Theological Seminary, Lancaster PA. Anticipated completion 2026.

PROFESSIONAL DESIGNATIONS:

CPA State of New Jersey, 1981. Passed the CPA examination in first attempt.

PFS (Personal Financial Specialist), AICPA, 2011 (Retired)

Previously held licenses as Options, FinOp, Corporate and Municipal Securities Principals as well Series 62 and 63 licenses.

CURRENT TEACHING POSITION:

Associate Professor of Accounting Practice Co-Director of the Accounting Program Director of Accreditation and Assessment

School of Business and Economics

Moravian University, Bethlehem PA (April 2024-Present)

Assistant Professor of Accounting Practice.

School of Business and Economics, Bethlehem PA., Moravian University, Bethlehem PA.) September 2017-April 2024.

Courses Taught

Undergraduate courses taught: Multiple sections of Financial Accounting, Federal Income Taxation, Corporate Tax Accounting, Advanced Topics in Federal Income Tax, Advanced Accounting, International Accounting, Investments and Portfolio Analysis, Not-For-Profit Accounting, Advanced Managerial Accounting, Auditing, and Forensic Auditing.

Graduate courses taught: Decision Analysis, Managerial Accounting and Advanced Managerial Accounting. These were both hybrid format courses.

Evidence of Teaching Effectiveness

Consistently ranked as an effective teacher. Student and professional evaluations available upon request.

<u>Curriculum Development</u>

Developed the following:

- International Accounting
- Advanced Topics in Taxation
- Not-For-Profit Accounting Classes. The latter class is a case-based course integrating

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management and accounting issues at a Center for Independent Living.

- Decision Analysis in Sports independent study class.
- Eight week federal income tax class for an online environment.
- Forensic Audit Minor
- Advanced Managerial Accounting–Undergraduate major
- Advanced Managerial Accounting, Graduate level
- Risk Management
- Assisted in revamp of the Accounting curriculum to match the requirements of the CPA evolution project developed by the AICPA.

Department and University Service

Assisted in the Volunteer Income Tax Assistance (VITA) program in 2018 and 2019. This was a seven-week commitment each Spring. The site prepares approximately 50 individual federal, state, and local income tax returns each year. Administered the program for the 2020 tax season.

Faculty panel moderator in 2018, 2019, and 2021 for the Annual Moravian Undergraduate Conference on Medieval Studies.

Faculty panel moderator in 2018, 2019, and 2020 for the Annual Moravian InFocus program.

Edited a paper for another Moravian faculty member presented at the AMA meeting August 2019.

Member of the University Disciplinary Review Committee 2019-April 2024. Member of hearing panels that reviewed student non academic infractions. Qualified to hear appeals.

Member of Faculty Advocacy Committee. Three Year Term Beginning July 1, 2024.

Working With Students

Presentations to the student Business Leaders Club on the topics of "Ethical Decision Making" and "Negotiating" (2017) and "How Do I Make Decisions?" (2018)

Academic Advisor for over 20 students each semester (2018-current).

Led students to petition Congress for revision of potentially adverse changes to college students in tax law changes of 2017.

Sponsored an internship at a Not-for-Profit organization for Strategic Planning and three externships in 2018.

Developed and co-sponsored a Senior Honors Project in the 2019-2020 and the 2020-2021 Academic Years reviewing the implementation of the CEO Pay Ratio. The research was successfully completed, and the theses accepted with honors for both semesters for both students.

Faculty advisor to Stitches, the student craft and crochet club for the 2018-2020 academic year. The club was nominated for the Quiet Commitment Award in 2019. Arranged an internship with a local crafts store.

Academic Advisor to Sigma Phi Epsilon fraternity, (2021-2024)

Participated in Accounting Club Meetings (2017-2019)

Professional Presentations

"Decision Making". September 2023. Columbus Organization New Jersey Support Coordinators Group.

"Retirement Savings: When, How and Why. May, 2023. FINRA Financial Literacy Academy. Nazareth PA. Public Library

"The Stock Market and Investing." June 2023. FINRA Financial Literacy Academy. Nazareth PA Public Library

"Small Business Financing: Post Pandemic". May 5, 2021. Lehigh Valley Hispanic Chamber of Commerce

"Nuclear Negotiations: Back to the Future". Bethlehem PA, April 10, 2019. Presented as part of the *Great Decisions* series in conjunction with the Foreign Policy Association. The presentation utilized game and negotiating theory to analyze nuclear proliferation. The same presentation was revised and repeated for the Allentown PA chapter of the Foreign Policy Association July 2019.

"Decision Making and Critical Thinking" Bethlehem PA, December 2017. Presented as part of the St. Luke's Hospital Executive Development program.

Professional Activity

Completed continuing education requirements for the CPA license. This includes completing a minimum of 20 hours per year and 120 hours over a triennial cycle.

Wrote and presented a letter to the PA State Board of Accountancy on the efficacy of the 150 credit hour rule for the training of CPAs.

Maintained a consulting practice that included forensic accounting work for multiple Catholic Dioceses; tax audit defense; and business and divorce valuation.

Frequent contributor to tax and accounting publications for John Wiley & Sons and Cambridge Business Publications. For instance, was recently cited as a contributor to the Cambridge Publishers *Managerial Accounting 9th* edition text. Edited several chapters of a Wiley tax accounting course. Cited by the

publisher of the textbook as a reviewer.

NON-ACADEMIC PUBLICATIONS

Blogging and Personal Website

Frequent blogger on NFP management issues. (Blogging is one indicator of AACSB PA status.) Developed and maintain a personal website with academic materials on not-for-profit management and other professional topics of interest.

Original material developed for accounting courses maintained on my personal website. The articles are contained on my personal website and are used to supplement material in the classroom. Case studies developed for managerial accounting class are used at many universities across the United States and other global business schools. List of articles available upon request.

Developed and maintained the Moravian Accounting Website, a compendium of useful information for Moravian Accounting students.

Published Books and Articles

Decision Making Essentials You Always Wanted to Know. Vibrant Publishing (2020). A text for use in undergraduate and graduate decision analysis classes.

"Commercial Lending." Chapter in the *Financial Management Essentials You Always Wanted to Know.* Vibrant Publishing (2019).

Koscinski, M. (2023, July 1). The Year of Three Executive Directors. *Blue Avacado*. https://blueavocado.org/category/board-of-directors/

Under contract for delivery of a "how to book" on Strategy Execution. The anticipated delivery date is September 2023.

Self-Published Books

Case Studies for Advanced Accounting. A case study book for Advanced Accounting and Advanced Tax classes (2019)

Pearls of Great Price: Gems from Eastern Christianity. A summary of articles published on a church website and used for clergy development and adult education (2019)

Living the Byzantine Faith. A four-week adult education class on Byzantine Christianity. (2019) All books available on Amazon.

OTHER COLLEGE TEACHING EXPERIENCE:

Adjunct professor at Strayer University, 2016-2018. Taught "Financial Accounting for Managers" four times. This is an in-person graduate course in the Strayer MBA program and was sponsored by Verizon.

Adjunct professor at Union County College, Cranford, NJ. 2016-2017. Taught multiple sections of Accounting I and II, Microcomputers in Accounting, and Introduction to Philosophy.

St. Cyril and Methodius Byzantine Catholic Seminary developed and taught "Constantine the Great", an on-line history course. Also developed "Athanasius the Great", another on-line course.

Rutgers College, Visiting Lecturer for "Introduction to Accounting" (multiple sections); "Managerial Accounting" and "Analysis of Financial Statements" (accounting curriculum capstone course) Recurring Guest Lecturer, Rutgers Graduate School of Business Administration for "Money and Banking" course (Dr. James Bicksler and Dr. Paul Nadler)

Guest Lecturer, Seton Hall University for Auditing.

LEARNING MANAGEMENT SYSTEM SOFTWARE USED:

Blackboard

Canvas

Various iPad applications such as Notability

DISTINCT BUSINESS COMPETENCIES:

Strategic Planning, SEC Reporting and Shareholder Relations, System Evaluation and Implementation, Mergers and Acquisitions, Turnaround Situations and Human Resource Management. Knowledge of Microsoft Office and Google software. Knowledge of ERP systems, including SAP.

SELECTED BUSINESS ACHIEVEMENTS:

Audit Manager for KPMG. Responsible for international engagements and financial institution audits. Developed distinct competency in SEC filings. College Recruiter for Short Hills NJ office

CFO of publicly traded companies for 10 years. Corporate Controller of publicly traded companies for four years.

CFO of a publicly traded engineering consulting company with over 3,000 employees. Steered the company through an SEC required restatement of earnings.

CFO of a privately held board game manufacturing company with 500 employees. Re-engineered operations reducing costs by \$1 million per year.

Innovative tax planning strategy that resulted in a \$16 million tax refund.

Implementation of SAP R3 package in a business with revenues of less than \$100 million.

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Director of Financial Reengineering Group, Chemical Bank NJ. World-wide general ledger manager and manager of systems integrations after the merger with Manufacturers' Hanover Bank.

Chronological and Functional business resumes available upon request.

COMMUNITY AND CHURCH SERVICE:

Finance Officer (Chief Financial Officer) of the Byzantine Catholic Diocese of Passaic, 2005-2010. The Diocese has 90 parishes. Responsible for treasury, accounting, legal matters, and real estate. Finance Administrator for two parishes of the Diocese, 2005-2010. Active in current parish.

Chairman of the Board of Directors, MOCEANS CIL. (2014-2018) MOCEANS is a center for independent living, funded by grants from the federal and state government as well as private organizations. Accomplishments include:

- Board Self-Review and Assessment
- Review of Internal Controls
- Cybersecurity review
- Policy manual
- Bylaws review.
- Strategic Planning
- Budget procedures

PROFESSIONAL MEMBERSHIPS:

American Institute of Certified Public Accountants

New Jersey Institute of Certified Public Accountants

Pennsylvania Institute of Certified Public Accountants. Elected to PICPA Council for a three year term May 2024

BACKGROUND:

United States Citizen since birth.

Extensive travel experience throughout the South Pacific establishing logistics and supply trains.