

Mark Koscinski, CPA

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SUMMARY OF QUALIFICATIONS

A seasoned executive with 40 years' experience and expertise in SEC reporting, corporate tax planning, debt and equity financing, bank negotiations, management information system implementations, bankruptcy and turnaround situations, and outsourcing of manufacturing and accounting back offices.

CURRENT POSITION

MORAVIAN UNIVERSITY Sept. 2017- Present.

Associate Professor of Accounting Practice

Co-Director of the Accounting Program

Director of Accreditation- School of Business and Economics -April 2024 to Present

Assistant Professor of Accounting Practice–Sept. 2017-April 2024

PROFESSIONAL EXPERIENCE

MARK KOSCINSKI, CPA Nov. 2008 - Present

Personal CPA Practice

Interim Chief Financial Officer or Executive Officer of the following:

- **MOCEANS CIL**

Chairman of the Board Oct 2014-May 2019

Board Chair of a Center for Independent Living, a federally chartered entity for the assistance of the disabled.

- **Weaver Precast Inc. Ephrata, PA** Feb. 2012--Jan. 2013

Interim CFO of a \$20 million construction company

- **Hearing Help Express, DeKalb, IL** June 2010 – March 2012

Interim CFO of \$20 million medical instrument company

- **The Byzantine Catholic Diocese of Passaic, NJ** Nov. 2008 – Sept. 2010

Mar. 2013-Oct. 2014

Managed investments of \$20 million, oversaw real estate transactions, financial planning, treasury,

Updated June 2024

accounts payable, accounts receivable and payroll.

- **Isogen, LLC, Newark, DE** Nov. 2008 - Oct. 2009

A start-up Pharma-engineering services company. Raised \$15 million through term loans, equity, preferred stock and subordinated debt.

Financial Consultant to other businesses. Engagements included reconstruction of inventory, not-for-profit accounting and management, and mergers and acquisition support. Successfully represented clients in tax appeals. Provided forensic support for various legal matters.

BUTLER INTERNATIONAL June 2005 - Oct. 2008 **FORT LAUDERDALE, FLORIDA**

A multi-division engineering services company with over \$300 million sales and 4,000 employees

Senior Vice-President and Chief Financial Officer

- Responsible for strategic planning, marketing, legal, tax and financial accounting, and shared services
- Successfully reorganized the Shared Services units and Accounting departments of Butler, saving \$1 million a year through outsourcing.
- Guided restatement of several years of financial statements

PRESSMAN TOY CORPORATION Apr. 2000 - Apr. 2005 **NEW BRUNSWICK, NJ**

A privately owned board game and toy manufacturer with sales of \$100 million.

Vice-President and Chief Financial Officer

- Reorganized financial and sales administration structure to support 100% sales growth in one year.
- Implemented SAP, including MRP in 2003. Beta site for implementation of R3 package. Assessed various vendors and constructed ROI model. Innovative initial implementation was done in less than one year and under budget. IBM used this implementation as a showcase and model for future implementations. Improved information allowed real-time management of the business.
- Outsourced manufacturing operations, saving three million dollars per year.

PURE WORLD, INC. AND KENT FINANCIAL SERVICES, INC. Aug. 1993 – Apr. 2000

BEDMINSTER, NJ

Pure World and Kent were two of four public companies controlled by an investment group. Total assets of this group were \$70 million.

Chief Financial Officer

- Responsible for the full range of financial functions within these companies.
- Extensive SEC reporting experience including initial and periodic reporting.

Pure World was a manufacturer of dietary supplements with over 100 employees and two manufacturing plants. Sales increased from \$6 million in 1996 to \$25 million in 2000.

- Negotiated raw material purchases with foreign governments, agencies and vendors. Process included facilities inspection, price negotiation, shipping arrangements, and export/import requirements. Job required extensive overseas travel.

- Operational accomplishments included doubling of the company's manufacturing facilities and supervision of the engineering group. Acted as general manager of the second manufacturing facility. Responsible for the initial start-up and staffing of the new plant in 1999.
- Installed a new cost accounting and manufacturing information system that supported sales growth and inventory management.
- Responsible for all financial management activities including consolidated financial reporting, cost accounting, payroll, tax management, budgeting, purchasing, human resources and facilities management.
- Spun off real estate subsidiary into a publicly traded company. Conducted tax review of spin-off consequences and was principal author of the Form 10 registering securities with the SEC.

Kent Financial Services was an affiliate of Pure World, Inc. and a registered broker-dealer, with offices in California, Texas, New Jersey, and New Hampshire.

Financial and Operations Principal

- Participated in various proxy contests for the control of several public companies.
- Conducted due diligence reviews for underwritings and potential acquisitions in diverse industries.
- Various securities licenses including FinOp, General Securities Principal, Options Principal and Municipal Securities Principal

CHEMICAL BANK Oct. 1992 - Aug. 1993 **NEW YORK, NY**

Multi-national commercial bank with \$1 billion net income

Vice President - Accounting Operations and Deputy Controller

- Integrated the general ledger and major application packages of two of the largest banks in the United States.
- Reviewed application systems to determine efficiency of internal controls.
- Supervised over 40 professionals and consultants in the accounting and information technology functions.
- Chaired the Controller's Re-Engineering group

THE HOWARD SAVINGS BANK Feb. 1986 – Oct. 1992 **LIVINGSTON, NJ**

Savings Bank with \$5 billion assets and \$500 million annual revenues

Real Estate subsidiaries with \$200 million assets

Corporate Controller Sept. 1987 – Oct. 1992

- Oversaw accounting, tax, and corporate administration of the Savings Bank, Real Estate subsidiaries, property and casualty life insurance agencies, and mortgage banking subsidiary. Managed the corporate 401(k), pension, profit sharing and medical plans. Total plan assets of the plan were over \$60 million. Developed a tax planning strategy that resulted in a federal tax refund of \$16 million. Managed accounting department of 50 employees.

Corporate Audit Manager Feb. 1986 – Sept. 1987

- Supervised an audit staff of 25 professionals.

KPMG (PEAT MARWICK) Sept. 1979 – Feb. 1986 SHORT HILLS, NJ
Audit Manager

- Began in an entry level position and advanced to Audit Manager.
- Responsible for the Panasonic account, which had multiple manufacturing facilities and revenues in excess of \$2 billion.
- Developed expertise in banking and SEC matters, including mergers and acquisitions accounting

EDUCATION

DOCTOR OF LETTERS – 2011

Drew University, Madison, NJ

Earned masters and doctoral degrees in liberal arts.

MASTER OF BUSINESS ADMINISTRATION IN PROFESSIONAL ACCOUNTING – 1979

Rutgers Graduate School of Business Administration, Newark, NJ

Elected to Beta Gamma Sigma, the National Business Honor Society

BACHELOR OF ARTS IN ECONOMICS – 1978

Rutgers College, New Brunswick, NJ

Graduated with High Honors (Top 5% of Class)

Elected to Omicron Delta Epsilon, the National Economics Honor Society

Completed full course of study in three years.

PROFESSIONAL CERTIFICATIONS

CERTIFIED PUBLIC ACCOUNTANT, STATE OF NEW JERSEY, 1982

WASHINGTON SCHOOL OF LAW, MASTER OF SCIENCE IN TAXATION, 1996

CHARTERED FINANCIAL CONSULTANT, AMERICAN COLLEGE, 2002

(graduate certificate)