

STEVEN C. COSENTINO, CPA

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(619) 849-2625

EDUCATION AND CERTIFICATION

Master of Business Administration – Finance, 1989

San Diego State University, San Diego

Summa Cum Laude, GPA 3.97

Member Phi Kappa Phi Honor Society

Certified Public Accountant (CPA), California, 1981

B.A., Economics and Business Administration, 1979

Point Loma College, San Diego

Summa Cum Laude, GPA 3.94

Member Phi Delta Lambda Honor Society

Graduate with Distinction

Recipient, Outstanding Business Student

Recipient, Wall Street Journal Student Achievement Award

President, Associated Business Students

Co-founder and Treasurer, Investment Club

TEACHING AND PROFESSIONAL EXPERIENCE

Associate Professor of Accounting

2004 – Present

Point Loma Nazarene University, San Diego, CA

- Teach courses each year in Principles of Financial Accounting, Principles of Managerial Accounting, Managerial Cost Accounting, Federal Income Taxation for Individuals, and Federal Income Taxation for Business Entities
- Provide academic advising and counseling to approximately 40 business and accounting majors each year
- Serve as an advisor to the Student Accounting Society
- Serve on the University's Structural Governance Committee, Institutional Effectiveness Committee, and Community Life Covenant Task Force
- Serve on the Fermanian School of Business Undergraduate Committee, and Assessment Committee

Self-Employed CPA

1981 – Present

Steve Cosentino, CPA, Poway, CA

- Part-time income tax preparation and bookkeeping services for long-term business associates, friends, and family members
- Financial consulting and business acquisition services

Corporate Vice President, Sector Controller

1989 – 2004

Science Applications International Corporation, San Diego, CA

- Controller for Advanced Technology & Analysis Sector, 1991 – 2004
- Controller for Technology, Operations & Policy Sector, 1989 – 1991
- Responsible for financial performance and policy compliance for over 7,000 employees with over \$900 million in annual revenues
- Duties included support to management in meeting goals and objectives
- Led financial negotiations and integration for over a dozen business acquisitions, both domestic and international
- Led two divestitures of SAIC business units
- Participated in the development of company policy and procedures
- Developed and mentored financial staff
- Managed the financial and administrative areas of the sector
- Wrote financial business plan and assisted with fund raising for the company's flat-panel display technology venture, 2000
- Led the corporate-wide Accounts Payable Tiger Team established to solve the company's cash flow problems created during the ERP conversion to SAP, 1996

Instructor to Russian Business Executives

1992 – 1993

Foundation for Enterprise Development, San Diego, CA

- Traveled to Russia on three occasions with team of U.S. Business professionals and educators during the breakup of the Soviet Union to meet with Soviet business executives and provide training on Western-style financial accounting and business practices
- Developed and taught courses on stock and company valuation methodologies, decentralized operations, home office cost allocations, benefits, and employee incentive packages

Vice President, Group Controller

1983 – 1989

Science Applications International Corporation, San Diego, CA

- Controller for National Securities Studies & Systems Group, 1987 – 1989
- Controller for Technology Development Group, 1983 – 1986
- Responsible for financial performance and policy compliance of the group
- Oversaw all financial and administrative aspects of the organization
- Responsible for financial planning and reporting, lease negotiations, capital budgeting, and business acquisitions
- Developed the proto-type for the company's PC-based annual planning and forecasting model, 1984

Director / Treasurer

1985 – 1986

Treasurer of JRB Architects, Inc., a wholly-owned subsidiary of Science Applications International Corporation

Senior Auditor

1981 – 1983

Science Applications International Corporation, San Diego, CA

- Senior Auditor in the Internal Audit Department
- Responsible for planning, supervising and performing group, operational, and time-charging audits to determine compliance with Company policy, GAAP, FAR, and CAS

- Assisted with year-end closing, and quarterly audits of the corporate records

Financial Training Instructor

1989 – 2007

Science Applications International Corporation, San Diego, CA

- Assisted in the design and development of the company's internal Division Controller Training Program
- Taught intensive three-day course on contract accounting theory, practice, and SAIC's related policies and procedures, 4-6 times each year at major company facilities around the nation and abroad
- Other training courses taught on a less frequent basis included Division Management, Project Control, Human Resources, Ethics, and Contracts Management

Instructor

1997 – 1998

University of California San Diego, San Diego, CA

- Part-time instructor in Corporate and Partnership Taxation for several sessions during the absence of the regular instructor at UCSD School of Extended Studies

Mentor

1996 – 1997

Science Applications International Corporation, San Diego, CA

- Participated as mentor in the SAIC Mentor For Leadership 2000 Program, designed to team high-potential junior employees with senior experienced managers to develop future leaders for the company

Adjunct Professor

1980 – 1990

Point Loma College, San Diego, CA

- Taught one section of Principles of Managerial Accounting each year
- Taught one section of Federal Tax Accounting I (Individuals) each year
- Taught one section of Federal Tax Accounting II (Business Entities) each year

Senior Accountant / Accounting Manager:

1976 – 1981

Gordon Hebert, CPA, San Diego, CA

- Responsible for preparing financial forecasts, analyzing cash flow budgets, reviewing financial controls, designing client accounting systems, and preparing financial reports
- Prepared corporate, partnership, and individual income tax returns along with various other tax statements

PROFESSIONAL AFFILIATIONS

Member, California Society of Certified Public Accountants, 1981 – present
Member, American Institute of Certified Public Accountants, 1981 – present
Member, North County CPA Networking Group, 2012 – present
Member, Christian Business Faculty Association, 2004 – present

COURSES TAUGHT

ACC201: Principles of Financial Accounting: The theory and practice of accounting applicable to measuring, recording and reporting business transactions for external uses. A study of generally accepted accounting principles with introductions to business ethics, the accounting process, financial statements of corporations, merchandising operations, short-term liquid assets, fixed assets, inventories, current and long-term liabilities, contributed capital, and statement of cash flows.

ACC202: Principles of Managerial Accounting: A study of management accounting including cost concepts and cost allocation, costing systems, cost behavior analysis, budgeting, performance measurement, short-run decision analysis, pricing decisions, and capital investment analysis.

ACC375: Managerial Cost Accounting: A study of management cost accounting concepts and procedures with emphasis on development, interpretation, and application of managerial accounting information for planning, control and decision making. This course will include product costing theories and systems, cost-volume-profit relationships, relevant costs for decision making, incremental analysis, pricing and budgeting strategies, and project-control tools in commercial and government cost accounting.

ACC410: Federal Tax Accounting I - Individuals: A study of the basic Federal income tax laws as they relate primarily to individuals, with emphasis on gross income, deductions, depreciation and cost recovery, gains and losses, passive activity, tax determination, credits, and tax planning.

ACC411: Federal Tax Accounting II - Business Entities: A study of the basic federal income tax laws as they relate primarily to corporations and partnerships; federal estate and gift taxation; exempt entities; and multi-state taxation issues.

ADDITIONAL STUDENT DEVELOPMENT ACTIVITIES

Faculty Advisor, Campus Meet-the-Firms Event, PLNU	2011 – 2012
Assisted Student Accounting Society with establishing the first CPA recruiting event	

Mentor to Student on Probation for Substance Abuse, PLNU	2011 – 2012
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Mentor/Advisor for Student Honors Project, PLNU 2009 – 2010
Faculty advisor to the first accounting student participating in the
Program for Graduation with Honors

Committee Member for Student Honors Project, PLNU 2008 – 2009
Faculty advisor to business student participating in the
Program for Graduation with Honors

INSTITUTIONAL SERVICE

- Delta Mu Delta Business Honors Society, faculty advisor/member, 2015 – present
- PLNU Social Ethos Committee, member and chairperson, 2014 – present
- PLNU Community Life Covenant Task Force: Member of the President's special task force to develop a draft of the Community Life Covenant for the Board of Trustees, 2013 – 2014
- PLNU Structural Governance Committee to review and assess effectiveness of faculty committees, member and chairperson, 2012 – 2015
- Dean Search Committee: member of the search committee to identify a dean for the Fermanian School of Business, 2012 and 2014
- PLNU University's Institutional Effectiveness Committee responsible for developing the institutional learning outcomes and assessing annual program reports of each department and major, 2007 – 2010
- Bookstore Innovation Group: Member responsible for creating ideas and methods to improve bookstore traffic and viability, 2012 - 2014
- Student Body Officer Nominating Committee: Served on the nominating committee at the request of the student body officers for identifying and qualifying candidates for the new academic year, 2012 and 2014
- Chinese Student Program Coordinator: Planned and organized a 5-day cross-campus experience for PLNU students and faculty to interact and meet with students and faculty from Hong Kong University, China. This was an extension of the Berean Bible College US/China exchange program from my church, 2010.
- PLNU Career Day Representative: Represented PLNU at two high school career day events at a local high school, 2006 and 2010
- Student Employee of the Year Committee: Member on two committees to evaluate faculty recommendations and select the PLNU Student of the Year, 2007 and 2009
- Represented PLNU at the Sempra Energy Faculty Luncheon for the four major universities in San Diego, 2012 and 2014
- Coordinated speaking engagement for San Diego's mayoral candidate to explain pension and budget crisis, and possible solutions, 2012
- Represented PLNU and presented material at Calvin Christian High School's Career Day, fields of business, accounting, and education, 2009, 2012 and 2018

SCHOLARLY WORK AND PROFESSIONAL ACTIVITIES

- Recipient, Teaching Award, Christian Business Faculty Association, October 2015
- Prepare annual financial statements for Living Way Church to support loan covenants, 2002 – present
- Provide monthly compilations for two San Diego corporations, 1979 – present
- Prepare approximately 25 annual corporate and individual tax, 1979 – present
- Panelist on the local television Tax Hotline providing year-end tax planning and tips to callers. Interviewed on strategies for minimizing tax, 2011
- Establish accounting system and prepared initial Tax Return, Form 990, for Lazarian World Homes, a nonprofit supporting low cost home projects in third world countries, 2009
- Created and compiled the accounting records for Living Way Church to support construction loan for new sanctuary, 2001
- Co-founded start-up company Networkz Unlimited, The CPA Club, San Diego, CA, 1985
- Masters in General Biology: Provided financial analysis and forecasts for the PLNU Biology Department in support of their proposal for a new Masters in General Biology offering, 2005
- Oversee the PLNU participation in the Volunteer Income Tax Assistance program to aid low income families with free tax return preparation, 2014 - present
- Provide business acquisition support and advisory services to business executives. 2014 - 2016

REFERENCES

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| Dr. Becky Havens, Professor
Point Loma Nazarene University, San Diego, CA
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| Dr. Bruce Schooling, Professor
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| Douglas Balcombe, Pastor
Living Way Church, Poway, CA
lwcpoway@yahoo.com | (858) 486-1441 |
| Bud Nelson, Vice President, Controller (retired)
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