

# **STEVEN C. COSENTINO, CPA**

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(619) 849-2625

## **EDUCATION AND CERTIFICATION**

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### **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**

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### **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**

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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**

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**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**

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

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| <b>Mentor to Student on Probation for Substance Abuse, PLNU</b> | <b>2011 – 2012</b> |
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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**

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- Delta Mu Delta Business Honors Society, faculty advisor/member, 2015 – present
- PLNU Social Ethos Committee, member and chairperson, 2014 – 2018
- 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 HONGE 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 and 2012

## **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**

- Dr. Becky Havens, Professor (619) 849-2293  
Point Loma Nazarene University, San Diego, CA  
[BeckyHavens@pointloma.edu](mailto:BeckyHavens@pointloma.edu)
- Dr. Bruce Schooling, Professor, retired (619) 849-2667  
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- Douglas Balcombe, Pastor (858) 486-1441  
Living Way Church, Poway, CA  
[lwcpoway@yahoo.com](mailto:lwcpoway@yahoo.com)
- Bud Nelson, Vice President, Controller, retired (858) 658-2783  
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