

Mary MacAusland, CPA
Cornell University
SC Johnson College of Business
Nolan School of Hotel Administration
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EDUCATION

- Ph.D.** **The Pennsylvania State University, 2012**
School of Public Affairs, Public Administration
Research interest: Accounting standard setting and rulemaking
Dissertation: The Impact of Goal Ambiguity on Agency Rulemaking
- Post M.B.A Certificate** **Saint Joseph's University, 1997**
15 additional graduate credits in Finance, Accounting and Management, including several classes abroad in Europe and Asia
- M.B.A.** **Saint Joseph's University, 1993**
- B.B.A.** **Temple University, 1990**
Accounting (*magna cum laude*)

ACADEMIC EXPERIENCE

- 2013 –** **Cornell University, SC Johnson College of Business**
Nolan School of Hotel Administration
Professor of Practice (2023 –)
Senior Lecturer (2015 – 2023)
Visiting Assistant Professor (2013 – 2015)
Courses taught:
 Financial Accounting (undergraduate core)
 Financial Accounting Principles (university-wide business minor)
 Analysis of Financial Statements (undergraduate and graduate elective)
 Managerial Accounting (MMH graduate core, EMMH graduate core, and undergraduate core)
- 2019 –** Director of Faculty Mentoring Program for the Nolan School
- 2024 – 25** Coach of student team for the Accounting for Sustainability (A4S) International Competition
- 2012 – 2013** **University of New Hampshire, Peter T. Paul College of Business and Economics**
Visiting Assistant Professor of Accounting
Courses taught:
 Financial Accounting (undergraduate core)
 Intermediate Accounting I (undergraduate elective)
 Accounting Information Systems (M.S. graduate core)
 I also worked with several students in the honors program investigating differences in the disclosures in financial statements prepared under U.S. GAAP and IFRS.
- 2007 – 2010** **Franklin & Marshall College**
Visiting Instructor
Courses taught:
 Accounting for Decision Making (undergraduate core)
 Analysis and Control (undergraduate core)
 Portfolio Management (undergraduate elective)
 Organizing in the 21st Century: Theories of Organizations (undergraduate core)
 Strategic Challenges of Globalization (undergraduate capstone)

1991 – 2008 Reading Area Community College

Associate Professor (2000 – 2008) Assistant Professor (1995 – 1999) Instructor (1991 – 1994)
Coordinator, Accounting Program (1991-2008)

Courses taught:

Financial Accounting (undergraduate core)
Managerial Accounting (undergraduate core)
Intermediate Accounting, I and II (undergraduate electives)
Accounting Information Systems (undergraduate elective)
Financial Management (undergraduate elective)

AWARDS AND HONORS

Faculty Teaching Award, Freshman Core, Financial Accounting, Nolan School of Hotel
Administration, Cornell SC Johnson College of Business, 2023-24.

Ted Teng Teaching Excellence Award, Nolan School of Hotel Administration, Cornell SC Johnson
College of Business, 2021-22.

Honoring the most memorable faculty who deeply impacted students' lives, long after they graduate.

Merrill Presidential Scholar Faculty Award, Cornell University, 2020

*Selected by top undergraduate student as the faculty member who made the most significant
contribution to their education while at Cornell University.*

Faculty Teaching Award, Sophomore Core, Managerial Accounting, Nolan School of Hotel
Administration, Cornell SC Johnson College of Business 2019-20.

Outstanding Teaching Award and the Dreamer and Doer Award, The Experiential Classroom XX,
Lowth Entrepreneurship Center, University of Tampa, 2019.

Faculty Teaching Award, Freshman Core, Financial Accounting, Nolan School of Hotel
Administration, Cornell SC Johnson College of Business, 2017-18.

EXECUTIVE EDUCATION

Global Business Travel Association. *Financial Statements and Accounting for Decision Making*,
October 1, 2024, and October 22, 2024.

James Beard Foundation Women's Entrepreneurial Leadership Program. *Accounting and Finance 101,
and Financial Management & Controls*, September 26, 2024, and October 7, 2024.

Four Seasons. *General Managers Academy (GMA) Financial Management*, July 17, 2024.

Mahindra Immersion Program. *Financial Statements for Entrepreneurs and Cost Concepts and Cost-
Volume-Profit Analysis*, July 1, 2024, and July 3, 2024.

James Beard Foundation Women's Entrepreneurial Leadership Program. *Financial Management &
Controls*, February 12, 2024.

Global Business Travel Association. *Financial Statements and Accounting for Decision Making*,
October 5, 2023, and October 19, 2023.

James Beard Foundation Women's Entrepreneurial Leadership Program. *Financial Management &
Controls*, October 2, 2023.

Mahindra Immersion Program. *Financial Statements for Entrepreneurs and Cost Concepts and Cost-
Volume-Profit Analysis*, June 15, 2023, and June 23, 2023.

Hospitality Financial Decision Making. Office of Executive Education, Professional Development
Program, Cornell SC Johnson College of Business, Nolan School of Hotel Administration.
June 12-14, 2023.

James Beard Foundation Women's Entrepreneurial Leadership Program. *Financial Management &
Controls*, February 13, 2023.

Four Seasons. *General Managers Academy (GMA) Financial Management*, November 2, 2022.

James Beard Foundation Women's Entrepreneurial Leadership Program. *Financial Management &
Controls*, October 3, 2022.

Global Business Travel Association. *Financial Statements and Accounting for Decision Making*, October 6, 2022, and October 20, 2022.

Mahindra Immersion Program. *Financial Statements for Entrepreneurs*, June 29, 2022.

Hospitality Operations: Financial Decision Making. Office of External Education, Professional Development Program, Cornell SC Johnson College of Business, Nolan School of Hotel Administration. June 13, 2022.

James Beard Foundation Women's Entrepreneurial Leadership Program. *Financial Acumen*, November 29, 2021.

Global Business Travel Association. *Financial Statements and Accounting for Decision Making*, September 9, 2021, and September 23, 2021.

Amazon.com. *Accounting Topics Integral to Financial Reporting*, February 10, 2020, and August 10-13, 2020.

Hospitality Financial Management: Operational Decision Making. Office of Executive Education, Professional Development Program, Cornell SC Johnson College of Business, Nolan School of Hotel Administration. June 24-26, 2019.

Hospitality Financial Management: Operational Decision Making. Office of Executive Education, Professional Development Program, Cornell SC Johnson College of Business, Nolan School of Hotel Administration. June 25-27, 2018.

ONLINE LEARNING

Developed five-course online Hospitality Accounting certificate program for eCornell.

- Examining the Uniform System of Accounts for the Lodging Industry
- Benchmarking Hotel Performance
- Using Financial Statements for Decision Making
- Applying Managerial Accounting Tools to Improve Flow-Through
- Preparing the Operating Budgets and Monitoring Performance

Taught each of the five courses for the launch of the certificate, Spring 2024.

INDUSTRY EXPERIENCE

- 2001 – 2002 United States Tennis Association (USTA)** The national governing body for tennis in the U.S.
Executive Assistant to the President
- Managed activities to support the president for a leading \$250 million non-profit whose primary activities include operating the United States Open Tennis Championship, establishing, and maintaining rules of play and fostering national and international tennis tournaments and competitions around the world. Responsibilities included the oversight of public relations activities, annual meeting planning, working collaboratively with seasonal staff to manage a 200-seat luxury suite and formal dining room at the U. S. Open, speech development, budget management, policy analysis and project management for new and ongoing initiatives.
- 1986 – 1990 Total Care Systems, Inc.** A life-care management and development company
Controller
- Oversight of accounting and reporting functions, management of cash resources, administration of employee benefit programs including ESOP, internal audit of affiliates, completion of financial feasibility studies and construction budgets for developing communities each costing more than \$35 million, and oversight of the annual audit.

PRESENTATIONS

MacAusland, M. *The USALI: Background and opportunities for research*. Accounting Area brown bag, Cornell University, Ithaca, NY. October 4, 2024.

MacAusland, M., Miller, R. *USALI 12th Revised Edition: All-inclusive hotels*. Hospitality Financial and Technology Professionals. August 22, 2024.

- MacAusland, M. *Personal Finance Seminar*, Women Leadership in Hospitality. Nolan School of Hotel Administration, Ithaca, NY. April 19, 2022.
- MacAusland, M. *Understanding Asset Allocation*. Board of Directors, Community Foundation of Tompkins County. Ithaca, NY. September 20, 2021.
- MacAusland, M. *Understanding Financial Statements*. Smart Woman Securities. Cornell University, Virtual Session. November 4, 2020.
- MacAusland, M. *Accounting and Financial Reporting Impacts from the COVID-19 Pandemic: The Challenges Ahead in Measuring the Effects of the Crisis*, webinar, eCornell and Nolan School of Hotel Administration, Cornell University, May 27, 2020.
- MacAusland, M. *Developing a Financial Mindset*. Cornell SC Johnson College of Business eLab Guest Lecturer, Ithaca, NY. October 19, 2019.
- Castell Project, *Real Talk Women in Hospitality*, Panel Moderator, Cornell University, Ithaca, NY. October 4, 2019.
- MacAusland, M. *Understanding the Numbers*. Entrepreneurship Bootcamp for Veterans with Disabilities, Cornell University, Ithaca, NY. October 4, 2018.
- MacAusland, M. *Discounted Cash Flow Analysis*. Smart Woman Securities. Cornell University, Ithaca, NY. March 21, 2018.
- MacAusland, M. *Understanding CVP Analysis*. Entrepreneurship Bootcamp for Veterans with Disabilities, Cornell University, Ithaca, NY. November 8, 2017.
- MacAusland, M. *Understanding Financial Statements*. Entrepreneurship Bootcamp for Veterans with Disabilities, Cornell University, Ithaca, NY. November 6, 2017.
- MacAusland, M. *Understanding Financial Statements*. Smart Woman Securities. Cornell University, Ithaca, NY. October 25, 2017.
- MacAusland, M. *Strategies for Engaged Learning*. Cornell University, Nolan School of Hotel Administration, Ithaca, NY. September 8, 2017.
- WX New York Women Executives in Real Estate, Panel Moderator, Cornell University, Ithaca, NY. March 2, 2017
- MacAusland, M. *Understanding CVP Analysis*. Entrepreneurship Bootcamp for Veterans with Disabilities, Cornell University, Ithaca, NY. October 5, 2016.
- MacAusland, M. *Understanding Financial Statements*. Entrepreneurship Bootcamp for Veterans with Disabilities, Cornell University, Ithaca, NY. October 3, 2016.
- Pillsbury Institute, Faculty Ambassador, *The Growing Food Scene: Various Paths for Entrepreneurial Distribution of Local Products*. Cornell University, Nolan School of Hotel Administration, Ithaca, NY. September 16, 2016.
- MacAusland, M. *Leadership Hard Skills: Understanding Financial Statements*. eCornell Women in Leadership Series. May 6, 2016.
- WX New York Women Executives in Real Estate, Panel Moderator, Cornell University, Ithaca, NY. February 4, 2016.
- MacAusland, M. *Understanding the Numbers*. Entrepreneurship Bootcamp for Veterans with Disabilities, Cornell University, Ithaca, NY. September 29, 2015.
- American Hotel & Lodging Association, Women in Senior Leadership. *Women Entrepreneurs & Global Trends in the Hospitality Industry*, Panel Moderator, Washington, D.C. April 13, 2015.
- MacAusland, M. and Stalebrink, O. *The Globalization of U.S. Capital Markets: How the SEC's Shifting Priorities Affect the Quality of U.S. Disclosure Requirements*. 2013 International Conference for Critical Accounting, Baruch College, New York, NY. April 26, 2013.
- MacAusland, M. *Protecting the Quality and Integrity of Accounting Standard Setting from Political Pressure: A Critical Assessment of the Financial Accounting Standards Board and FAS 157-e*. Northeastern Association of Business, Economics and Technology 33rd Annual Meeting, State College, PA. October 16, 2010.

PROFESSIONAL DEVELOPMENT

Cornell Global Hubs, *2024 Network Meeting*, London, UK. October 31-November 1, 2024.
SC Johnson College of Business. Sustainability in Travel, Tourism, and Hospitality Roundtables, New York, NY. September 24, 2024.
HITEC Technology Investment Conference, Charlotte, NC. June 27-28, 2024.
Hospitality Industry Technology Exposition and Conference, Charlotte, NC. June 24-26, 2024.
Cornell Nolan School of Hotel Admin. Faculty Immersion, Las Vegas, NV. January 16-18, 2024.
Cornell Nolan School of Hotel Admin. Marriott Trek, Washington, DC. October 9, 2023.
Cornell Nolan School of Hotel Admin. Faculty Immersion, Southern Florida. January 4-6, 2023.
Deloitte Foundation 2022 Trueblood Seminar for Professors, February 10-11, 2022.
Thayer Ventures, Travel & Mobility Summit. Washington, DC. October 18-19, 2021.
Cornell Nolan School of Hotel Admin. Faculty Immersion, Washington, DC. January 5-8, 2020.
University of Tampa, *Experiential Classroom XX*, Tampa, FL. September 19-22, 2019.
American Accounting Association Annual Meeting, San Francisco, CA. August 12-14, 2019.
Conference on Teaching and Learning in Accounting, San Francisco, CA. August 10-11, 2019.
Ernst & Young Academic Resource Center (AYARC) Colloquium, *Innovation mindset: exploring transformation*, Seattle, WA. May 29-31, 2019.
Cornell Nolan School of Hotel Administration Faculty Immersion, London, UK. January 9-11, 2019.
Entrepreneurship Summit, *Eclectic Convergence*. Entrepreneurship at Cornell, New York, NY. November 9, 2018.
American Accounting Association Annual Meeting, Washington, DC. August 5-8, 2018.
Cornell SC Johnson College of Business Faculty Technology Immersion, San Francisco, CA. January 16-21, 2018.
Cornell Tech, *Digital Transformation Summit*, New York, NY. December 8, 2017.
Cornell Nolan School of Hotel Administration Faculty Food & Beverage Operations Industry Immersion, New York, NY. June 4-7, 2017.
Cornell Nolan School of Hotel Admin. Hotel Indus. Immersion, Washington, DC. January 8-11, 2017.
Gallup Coaching Entrepreneurial Talents Course. The Pillsbury Institute, Cornell University, Ithaca, NY. November 16-17, 2016.
Cornell Hospitality Health and Design Symposium. Cornell Institute for Healthy Futures, Cornell University, Ithaca, NY. October 9-11, 2016.
Cornell Center for Teaching Excellence. *Learning from Your Colleagues: Teaching Strategies You Can Use*. Cornell University, Ithaca, NY. January 25, 2016.
Business Educators Forum, *Engaging Students in a Digital World*, Cengage Learning, Fort Lauderdale, FL. February 26-27, 2015.
American Accounting Association Annual Meeting, Washington, DC. August 4-8, 2012.
American Accounting Association Annual Meeting, Denver, CO. August 6-10, 2011.
American Accounting Association Annual Meeting, New York, NY. August 1-5, 2009.

SCHOOL AND UNIVERSITY SERVICE

Undergraduate Admissions Selection Committee, July 2017 –
Cornell University, Faculty Senator, elected position, 2019 – 2022
Curriculum Committee (ad hoc), 2019 – 2021
Academic Integrity Hearing Board, 2018 – 2021
Faculty Promotion Committee, AY 2018 –19, 2020 – 2021
Faculty Search Committee, AY 2018 – 2019, 2021 – 2022
Faculty Personnel Committee, AY 2016–17, 2017–2018 (Chair), 2018–2019
Faculty Advisor for undergraduate students (ongoing)
Cornell University Financial Literacy Coordinating Committee, August 2015 – 2018
Cornell University 10-C Student Club, Advisor, July 2014 – June 2016

BOARD AND COMMITTEE SERVICE

Hospitality Finance & Technology Professionals (HFTP) Global Finance Committee (GFC)
Standard-setting body for the Uniform System of Accounts for the Lodging Industry, 2019 –
Published the Revised 12th Edition of The Uniform System of Accounts for the Lodging
Industry.

Community Foundation of Tompkins County, Treasurer, 2020 – 2021
Community Foundation of Tompkins County, Board Member, 2019 – 2021
Community Foundation of Tompkins County, Finance Adm. Committee, 2018 – (Chair 2020-2021)
Berks County Tennis Fund of Berks County Community Foundation, Chair, 2002 –
Oversee endowment providing grants for tennis programs for at-risk youth.
Berks County Community Foundation, Investment Committee, 2001 – 2013
United States Tennis Association (USTA), Evaluation Committee, 2007 – 2008
USTA, Audit Committee, Vice Chair, 2003 – 2006
USTA, Section Marketing, Sales, and Public Relations Committee, 2001 – 2004
USTA Middle States Section, Board Member, 2001 – 2004 (Exec. Committee 2003 – 2004)
USTA Middle States Section, Financial Development Committee, Chair, 2003 – 2004
United Way of Berks County, Allocations Specialist, 1999 – 2002
American Red Cross, Berks County, Board Member, 1997 – 2002 (Exec. Committee 1999 – 2002)
American Red Cross, Berks County, Financial Development Committee, Chair, 1999 – 2002
Legends of Tennis Event, Chair, American Red Cross, Berks County. 1999 – 2000 (committee
member since 1997)
American Red Cross, Berks County, Audit Committee, 1997 – 2002
Teachers of Accounting at Two-Year Colleges, Board Member, 1995 – 1998
Teachers of Accounting at Two-Year Colleges, Regional Representative, 1993 – 1994

MEMBERSHIPS

Hospitality Financial and Technology Professionals (HFTP)