

Mary MacAusland, CPA

Cornell SC Johnson College of Business
School of Hotel Administration
435D Statler Hall, Ithaca, NY 14853
mm2549@cornell.edu, 607-255-8302

EDUCATION

- Ph.D.** **The Pennsylvania State University, School of Public Affairs, Public Administration (2012)**
Research focus: Accounting standard setting and SEC rulemaking
Dissertation: The Impact of Goal Ambiguity on Agency Rulemaking
- Post M.B.A Certificate** **Saint Joseph's University, Haub School of Business (1999)**
(15 additional graduate credits in Finance, Accounting and Management, including several classes abroad in Europe and Asia)
- M.B.A.** **Saint Joseph's University, Haub School of Business (1993)**
- B.B.A.** **Temple University, Fox School of Business, Accounting (1990, *magna cum laude*)**

ACADEMIC EXPERIENCE

- 2013 –** **Cornell University, SC Johnson College of Business**
School of Hotel Administration
Senior Lecturer (2015 – present)
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 and undergraduate core)
 Hospitality Financial Management: Operations Decision Making (executive education)
- 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)

Franklin & Marshall College (continued)

Organizing in the 21st Century: Theories of Organizations (undergraduate core)

The course included a broad study of the role and practices of commerce and organization with a strong emphasis on organizational strategy. The course was taught to sophomores using case studies and introduced students to financial statements and financial statement analysis.

Strategic Challenges of Globalization (undergraduate capstone)

I developed and taught this multidisciplinary capstone course, which examined how competition, regulation, and improvements in technology have impacted firms' strategy and profitability.

I also worked individually with students on several independent study projects, which included *"The Impact of Financial Reform in China"*, *"Social Entrepreneurship"*, *"Financial Regulatory Reform and the Great Recession"*, and *"An In-Depth Study of Business Process Outsourcing in India"*.

1991 – 2008 Reading Area Community College

Associate Professor (2000 – 2008)

Assistant Professor (1995 – 1999)

Instructor (1991 – 1994)

I also served as coordinator of the accounting program, which included curriculum development, the hire and evaluation of adjunct faculty, program evaluation, and student recruitment and advisement. I served on numerous committees including, Staff Development, Budget Advisory, Campus Expansion, Academic Honors, and International Student Learning Experience Curricular Area Review, Chair.

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

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

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

EXECUTIVE EDUCATION

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

INDUSTRY EXPERIENCE

2001 – 2002 United States Tennis Association (USTA)

The national governing body of tennis in the United States
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 by independent CPAs.

PRESENTATIONS

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, 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, 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 School of Hotel Administration Faculty Immersion Trek, Washington, DC. January 5-8, 2020.

University of Tampa Lowth Entrepreneurship Center, *Experiential Classroom XX*, Tampa, FL. September 19-22, 2019.

American Accounting Association Annual Meeting, San Francisco, CA. August 12-14, 2029.

Conference on Teaching and Learning in Accounting (CTLA), San Francisco, CA. August 10-11, 2029.

Ernst & Young Academic Resource Center (AYARC) Colloquium, *Innovation mindset: exploring transformation!*, Seattle, WA. May 29-31, 2019.

Cornell School of Hotel Administration Faculty Immersion, London, UK. January 9-11, 2019.

Pennsylvania Institute of Certified Public Accountants, CPA/CPE, 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.

American Institute of Certified Public Accountants, CPA/CPE, 2017.

Cornell School of Hotel Administration Faculty Food & Beverage Operations Industry Immersion, New York, NY. June 4-7, 2017.

Cornell School of Hotel Administration Faculty Hotel Industry 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.

Pennsylvania Institute of Certified Public Accountants, CPA/CPE, 2014.

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

Hospitality Educator Success Program (faculty mentorship), Faculty Director, 2019 – Curriculum Committee (ad hoc), AY 2019 – 2020

Cornell University Faculty Senate, elected position, 2019 – 2022

Academic Integrity Hearing Board, 2018 –

Faculty Search Committee, AY 2018 – 19

Undergraduate Admissions Selection Committee, July 2017 –

Faculty Personnel Committee, AY 2018 – June 2019

Faculty Personnel Committee, Chair, AY 2017 – June 2018

Faculty Advisor for 30 undergraduate students (ongoing)

Faculty Personnel Committee, AY 2016 – June 2017

Cornell University Financial Literacy Coordinating Committee, August 2015 – 2018

Cornell University 10-C Student Club, Advisor, July 2014 – June 2016

BOARD AND COMMITTEE SERVICE

Global Finance Committee, 2019 –
Review and recommend the content of the Uniform System of Accounts for the Lodging Industry (USALI).
Community Foundation of Tompkins County, Treasurer, 2020 –
Community Foundation of Tompkins County, Board Member, 2019 – ongoing
Community Foundation of Tompkins County, Finance Administration Committee, 2018 – (Chair beginning 2020)
Berks County Tennis Fund of Berks County Community Foundation, Chair, 2002 –
Oversee \$250,000 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

American Accounting Association
American Institute of Certified Public Accountants

CERTIFICATIONS AND LICENSES

Gallup Certified Entrepreneurial Talent Coach, 2016
Certified Public Accountant in Pennsylvania, 1991