

## **Ronald C. Mannino**

### *Curriculum Vitae*

Department of Accounting & Information Systems  
Professor Emeritus  
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### **Education**

University of Colorado, Boulder – Ph.D., 1976  
Thesis Title: "The Impact of the Use of the Full Cost Method in the Petroleum Industry on the Market Price of Securities."  
Major Field--Accounting; Minor Field--Finance; Area of Emphasis--Quantitative Methods

Illinois Institute of Technology, Chicago – M.S. January 1967  
Thesis Title: "The Concept of the Firm and Income Determination."  
Major Field--Accounting; Minor Field--Finance

Illinois Institute of Technology, Chicago – B.S. Degree, June 1962  
Major Field--Accounting; Minor Field--Economics

The CPA Certificate, State of Illinois

### **Teaching/Research Interests**

Cost Accounting, Governmental Accounting, Not-for-profit Accounting and Non-financial measures of performance  
Cost Research for Department of Defense and U.S. Department of Education.

### **Teaching Experience**

The University of Massachusetts, Amherst, 1974-2010  
Assistant Professor, 1974 to 1981  
Associate Professor, 1981 to 2010  
Courses Taught: Undergraduate--Managerial, Cost, Fund, Honors, Cost Analysis, Advanced Graduate--MBA Financial, MBA Managerial, Advanced Managerial, Accounting for Public Management, Doctoral Research Seminar, Ph.D. Dissertation Member & Chair  
Five College Exchange Faculty: Amherst College, Mount Holyoke College and Smith College  
Smith College, Instructor, Spring 2011, 2012, 2014  
The University of Colorado, Boulder, 1970-1974

Rank: Teaching Associate  
Courses Taught: Accounting Principles and Managerial

Illinois Institute of Technology, Chicago, 1971-1973  
Rank: Instructor of Accounting and Finance  
Courses Taught: Accounting Principles, Intermediate, Advanced, Governmental, Cost, and Investments

Chicago City College--Bogan Campus, 1967-1970  
Rank: Instructor of Accounting  
Courses Taught: Accounting Principles and Intermediate

DeVry Technical Institute, Chicago (A Bell & Howell School), 1966-1968  
Rank: Instructor  
Courses Taught: Business Management and Economics

## **Professional**

IFRS Seminar for Faculty-KPMG Faculty Forum, May 11-12, 2010, University of Connecticut  
Northeast American Accounting Association, November 2009, Boston, Ma  
American Accounting Association, National Meetings, August 1-5, 2009, New York City  
PWC Accounting Symposium and Tax Colloquium, July 30-August 1, 2009, New York City  
KPMG National Faculty Symposium, July 21-22, 2009, Dallas, Texas  
AACSB, Assessment Seminar, December 6-7, 2004, Memphis  
Member of AACSB Review Team for SUNY Albany, Spring 2005  
ALPFA KPMG Case Study Competition, April 27-28, 2006, New York City  
and ALPFA Faculty Sponsor, 2007 and 2008  
Member, AAA Northeast Regional Meeting, April 20-22, 2006, Portsmouth, Maine  
Ernst and Young Faculty Seminar, July 18-19, 2007, Boston, MA  
American Accounting Association National Convention, August 5-8, 2007, Chicago, IL  
AACSB Maintenance of Accounting Seminar, February 2008, Charleston, SC  
Member and President, Umass Newman Center Finance Committee, 2005-2010  
Inductee, Hall of Fame, AAA Northeast Region, April 2005, Terrytown, New York  
Participant, PWC University for Faculty, July 2004, Princeton, NJ  
Participant, KPMG Faculty Update Seminars, 2000 to 2009  
Cost Researcher, Department of Defense through the Umass Donahue Institute, 18 month  
research project, DDESS Transfer Study, 2003-2004.  
Cost Research Consultant, U.S. Department of Education through the Umass COINS  
department, Controlling the Cost of Postsecondary Education, 2001-2002  
Cost Trainer, Defense Leadership and Management Program, prepared mid-level managers  
to conduct background work for A-76 studies and performance metrics for GPRA, 1996-  
2001

## **Presentations and Publications**

Panel Member, Education Panel, Northeast Regional AAA Meetings, May 2001, Portland, Maine.

Facilitator, Financial Management Workshops for Nonprofit Managers, Springfield, Massachusetts, 2000.

Leader, Nonprofit Center Focus Group, Financial Management Needs Assessment for Working Nonprofit Managers, Spring 1999.

Discussant, 1998 Northeast Regional AAA Meeting, April 23-25, Manchester, New Hampshire: "Empirical Tests of the Ratchet Principle and Implications for Studies of Earnings and Management".

Leader, Nonprofit Center Focus Group, Financial Management Needs Assessment for Working Nonprofit Managers, Spring 1999, Amherst, Massachusetts.

Discussant, 1995 Northeast Region AAA Meeting, April 1995, Hartford CT: "Debt and Equity Characteristics of Mandatorily Redeemable Preferred Stock.

Panel Member, Administrative Issues Panel, Northeast Region AAA Meeting, April 1994, Buffalo, NY.

Plenary Session Speaker, Accounting at the Crossroads, AAA, Northeast Region AAA Meeting, April 1993, Providence, RI.

Panel Member, Education Issues, Northeast Region AAA Meeting, April 1993, Providence, RI. Proceedings, Northeast Business & Economics Association, November 1991, Stamford, CT, Joint Author, "The Role of Faculty in Assisting Students Seeking Employment in a Depressed Economy".

Panel Member, "How to Motivate Students and Get Them to Like Your Course: Award Winning Faculty Perspectives," Northeast Region AAA Meeting, April 1992, Portland Maine.

"On Performance Reports and Productivity," Massachusetts Business and Economic Report, co-author, Winter 1981.

Discussant, National AAA Meeting, "An Assessment of the Impact of Security Prices on the FASB's Proscription of the Capitalization of R&D Expenditures," August 1981, Chicago, IL.

Member, Mock Audit Committee, Ernst & Whinney, April 1980, Springfield, MA.

"Impact of FASB No. 14 on Unsystematic Risk," Proceedings of the Ohio Regional AAA, co-author, May 1980.

"Job Selection Criteria of Accounting Ph.D. Candidates and Faculty Members," Accounting Review, co-author, July 1980.

"Zero-Base Budgeting in the Public Sector," Management Research, May/June 1979.

Discussant, Seventh New England Business and Economic Conference, "Some Problems in Implementing a Performance Measurement System for Smaller Local Governments, 1979, Boston.

Panel Member, Northeast Region AAA Meeting, Session on Education for Management Accounting, 1979.

Discussant, Northeast Region AAA Meeting, "FASB vs the SEC: Whose Inflation Accounting Proposal is Best," 1978.

"Accounting for the Cost of Interest," Massachusetts CPA, co-author, October 1978.

"Participation and Expectancy Theory: A Theoretical Formulation," SBA Working Paper Series, 79-5, co-author.

Panel Member, Northeast Region AAA Meeting, Session on Manipulative Accounting Practices, 1976.

## University and School Service

Chair, Department of Accounting and Information Systems, 1985-1990 and 2002-2010.  
Graduate Program Director, MSA Program, 1990-2002.  
Chief Undergraduate Adviser, Department of Accounting and Information Systems, 1985 to 2010.  
Honors Coordinator, Department of Accounting and Information Systems, 1985 to 2010.  
Member, MBA Policy Committee, 2000 to 2010.  
Staff Training Seminars, Accounting Fundamentals, 1990-1995.  
Faculty Adviser, Alpha KPMG Minority Case Competition, 2003-2010.  
Isenberg School of Management, Minority Student Camp Program, Faculty, 2000-2010  
Member, AICPA and AAA  
Various Years:  
Member, University Faculty Senate.  
Chair and Member, Ph.D. Committees.  
Chair and Member Undergraduate Honors Thesis Committees.  
Faculty Adviser, Beta Alpha Psi  
Department Personnel Committee.  
School Personnel Committee.

## Other

Apples and Oranges Financial Statement Simulation, Celemi, for Industry and MBAs, 1996-2000  
Developed and taught a video based Graduate level Nonprofit Accounting course using Picture Tel technology, 1998  
Certificate, PPBS Workshop, Management Concepts, Vienna, VA, July 1998  
Certificate, Defense Working Capital Funds Workshop, Management Concepts, Vienna, VA, June 1998  
Cost Training, CostCon98, Institute, for International Research, May 1998, Scottsdale, AZ  
Developed innovative non-credit Foundation Course for entering PMBA students with R. Nakosteen and J. T. Theroux (offered since 1996).  
College Outstanding Teaching Award, 1992-1993  
Instructor, Excel based "Financial Management for Small Business Seminar" for the SBDC, 1990-1991  
Member, Textbook Editorial Board, Kent Publishing, 1986-1987  
Manuscript Director, NAA Pioneer Valley Chapter, 1979  
An Associate Editor for Bi-Monthly Review: *Management Research*, 1977-1979  
Doctoral Consortium Fellow, American Accounting Association, 1976  
Newman Center, Chair, Finance Council, 2009 to Present  
Pelham Elementary School, School Council, 2010 to Present  
Pelham Elementary School, Community Volunteer, 2010 to Present  
Town of Pelham, Election Volunteer