

Mary E. Cowx, CPA, MT

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EDUCATION

- 2016–Present PhD in Accounting, Ohio State University, Columbus, OH
- 2007–2009 Master of Taxation, University of Akron, Akron, OH
- 2002–2005 Bachelor of Business Administration in Accounting, Kent State University, Kent, OH

CERTIFICATION

- 2009 Certified Public Accountant (NC, Ohio-inactive)

TEACHING EXPERIENCE

- 2015–2016 Instructor of Accounting, Queens University, Charlotte, NC**
- Taught Managerial Accounting, Intermediate Accounting I, Individual Taxation, and Corporate and Partnership Taxation.
- 2015 AACSB Bridge Program, Babson University, Boston, MA**
- Coursework included creating an engaging and motivating learning environment; planning, organizing, and delivering courses; learning styles; assessments and outcomes; evaluating student work; and class management techniques.
- 2010–2011 Adjunct Accounting Lecturer, Kent State University, Kent, OH**
- Taught Financial Accounting and Managerial Accounting.

PROFESSIONAL EXPERIENCE

- 2011–2015 Tax Manager, Hearst Corporation, Charlotte, NC**
- Managed the federal tax compliance for the corporation's largest consolidated group, including tax return disclosures, Section 199 Domestic Production Activities Deduction, and quarterly federal income tax projections.
 - Analyzed, investigated, and quantified uncertain tax positions under FIN 48, including an extensive, multistate research project on the FIN 48 lookback period for state economic and physical nexus reserves, culminating in a recommendation memorandum presented to executive leadership and independent audit team.
 - Implemented OneSource UTP software to track FIN 48 reserves.
 - Developed scenario models to analyze and strategize tax planning opportunities, including business acquisitions and sales, fixed asset and real estate transactions, and potential like-kind exchanges.

PROFESSIONAL EXPERIENCE (CONT.)

- 2011** **Tax Manager, KPMG, Charlotte, NC**
- Managed a team of tax professionals and a varied portfolio of clients, including large investment funds, mid-sized construction companies, and large manufacturers.
 - Built and developed client relationships; served as a main contact for clients.
 - Reviewed federal income tax returns, including corporations and partnerships.
 - Reviewed accounting for income taxes ASC 740 (formerly FAS 109 and FIN 48) calculations and related financial statement disclosures.
- 2006–2011** **Tax Supervisor, BCG & Co., Akron, OH**
- Reviewed federal, state, and local tax returns, including corporations, S Corporations, partnerships, and their owners.
 - Spearheaded the Lean CPA initiative, which applied the concepts of Lean Manufacturing and Six Sigma to the tax return preparation process.
 - Calculated tax depreciation, R&D Credits, Section 199 Domestic Production Activities Deduction, and IC-DISC commissions.
 - Extensive research project on the Interest-Charged Domestic International Sales Corporation (IC-DISC) income tax regulations, including development of tax planning strategies, legal entity formation analysis, qualification verification, and product-line analysis and segregation. Presented results as an online webinar to area executives.
 - Nominated to BCG Leads, a selective in-house firm leadership program.
 - 2010 Rainmaker of the Year Award
- 2005–2006** **Tax Associate, KPMG LLP, Cleveland, OH**
- 2004–2005** **Tax Intern, The Davey Tree Expert Company, Kent, OH**

SERVICE

- 2015-2016** **Treasurer of Executive Board, Green Teacher Network, Charlotte, NC**
- Nonprofit organization focused on advancing academics, wellness, and sustainability through the use of school gardens.
- 2008-2011** **Knowledgeable Network of Women, Greater Akron Chamber, Akron, OH**
- Served as Organization Chair (2011), Chair-Elect (2010), and Hospitality Committee Chairperson (2009).
- 2003-2005** **Beta Alpha Psi, Kent State University, Kent, OH**
- Accounting Student Organization Member of the Year (two-time nominee).
 - Best Practices in Service Presentation, Regional Meeting, Orlando, FL, 2005.
 - Best Practices in Innovation Presentation, Regional Meeting, Chicago, IL, 2004.
 - Served as the organization Treasurer (2004–2005) and Website Committee Chairperson (2003–2004).

RESEARCH INTERESTS

Financial research in taxation, accounting for income taxes, and tax disclosure.