

ROBERT J. HENKELS, CPA

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PROFESSORIAL EXPERIENCE (see related Lecturing Experience below)

*** Adjunct Professor * La Roche University** Spring, '03 - present Cranberry Township, PA
Adjunct professor – Contemporary Tax Issues (MBA-2015-present). Adjunct Professor - Corporate Taxes ('03 – present). Adjunct Professor - Individual Taxes ('04 - present). Adjunct Professor - Auditing ('03- '07), Adjunct professor – Principle of Accounting (2016).

I update courses for the newest tax laws, accounting pronouncements, and International Financial Reporting Standards. Incorporated tax software into curriculum. Outstanding student evaluations.

Students commented on current nature and relevancy of material covered. Students noted great practical examples. One student commented that this was the first class (Corporate taxes) she felt she got her tuition's worth! Students noted tremendous enthusiasm, professionalism and knowledge.

*** Adjunct Professor * Chatham University** Fall, 2012 – Spring, 2013 Pittsburgh, PA
Adjunct professor - Auditing. I updated the course for new professional pronouncements from the AICPA and PCAOB. Course was undergraduate and graduate level. Students appreciated practical applications to concepts.

Adjunct professor - Essentials of Accounting for Governmental and Not-for-Profit Organizations. Taught graduate course for Spring, 2013. I included new updates for GASB pronouncements. Required all homework in Microsoft office; including worksheets for analytical review. Students noted enthusiasm and practical applications.

*** Adjunct Professor * Duquesne University** Spring, '94 Pittsburgh, PA
Adjunct Professor - Accounting Principles I & II for financial statement users. Course summarized two semesters of accounting into an eight-week period. Stress was placed on theory behind accounting records of a company. Concentration based on how the financial statements and notes to the financial statements can be examined to reveal information about a company for investment purposes through theoretical knowledge and the use of analytical review. Several students commented on the practical, useful information they had received and could use within their positions now. They appreciated the discussion of real life issues along with the theory.

*** Assistant Professor * Indiana University of Pennsylvania** 9/01/85-5/25/88 Indiana, PA
Taught Auditing, Advanced Auditing, and Accounting Principles I & II. Performed on various committees, assisted Student Accounting Association with VITA program. Wrote Advanced Auditing class that included substantial computer spreadsheet usage. Presented seminars to campus organizations on tax and business topics. Received excellent ratings from students. They stated appreciation of my enthusiasm for my profession and the ability to make difficult concepts understandable. MBA students were delighted with the thoroughness of my presentations. Classes were normally first to be filled at registration. I required computer usage within the classroom with excellent results for students. I stressed the association between accounting and tax issues in most transactions. Student evaluations were the best in the department. Nominated for "Best Business Professor" all three years by the students.

*** Adjunct Professor * Montgomery College** Fall, '84-Spring, '85 Rockville, MD
Taught Auditing, received excellent ratings. Updated auditing text with new FASB exposure drafts. Received thanks from students for adding the most updated material available.

Robert J. Henkels, CPA

* **Adjunct Professor** * **University of Maryland** Fall, '83-Spring, '84 College Park, MD
Taught Accounting Principles I & II. Received outstanding evaluations. MBA students thanked me for the knowledge and understanding they gained. Several MBA students attended my class as part of their "pre" MBA program upon the recommendation of the university's accounting department.

PROFESSIONAL LECTURING, AUTHORING AND TEACHING EXPERIENCE

* **Lecturer/Author** * **Professional Tax & Accounting Seminar, Inc.** 12/93 - Present Pittsburgh, PA
Authored and presented seminars for certified public accountants. FASB/SAS/SSARS Update received nomination for outstanding "Accounting & Auditing" course in Michigan. Average score of 4.6 (5.0 scale) for Knowledge and 4.69 (5.0 scale) for Presentation Skills.

Authored and presented seminars for business, accounting and tax issues for all types of businesses. Topics included: Tax Planning - Income, Estate & Other; Accounting & Taxes for Small Businesses; How Budgets/Forecasts Can Be Useful To Small Businesses; Planning for Long-Term Health and Senior Day Care; Day Care Centers - Special Tax Considerations; Annual Income Tax Law course; How To Buy or Sell Your Own Home; Real Estate As An Investment; FASB/SAS Annual Update, Fraud Accounting, Internal Auditing and more. (Administer office duties concurrently as practicing CPA. President of the company and sole shareholder.)

* **Lecturer** * **Surgent/McCoy, LLC** Fall, '93 – Present Philadelphia, PA
Presented tax seminars nationally on various tax and accounting topics to other certified public accountants - Fall Tax Updates; Payroll and 1099's; Corporate Update; Individual Update; Compilation, Reviews, Forecasts & Projections; Elder Tax Planning - Income, Estate and Medicaid and more. Average of 4.45 (5.0) for Knowledge. Average of 4.55 (5.0) for Presentation Skills. Participants noted that planning techniques were well documented and useful for clients. Teaching several courses is difficult because of range of information. I had been "requested" by several CPA firms for their in-house training.

* **Lecturer and Author** * **Western CPE, Inc.** May, '04 – December, '06 Bozeman, MT
Authored and presented seminars for certified public accountants. Courses entitled "FASB/SAS Update", "Liveliest A&A Update", "Personal Financial Statements" and "New Methods for Detecting Fraud." Evaluations were outstanding!

* **Lecturer and Author** * **Great American CPE, Inc.** Summer, '02 - Summer, '04 Boston, MS
Authored and presented seminars for certified public accountants. Courses entitled "FASB/SAS Update", "SEC Information Every CPA Should Know" and "Fraud Accounting." Received **highest** scores of all presenters!

* **Lecturer and Author** * **Steve Dille's Federal Tax Workshops** Fall, '91-Fall '05 E. Lansing, MI
Presented tax seminars on individual tax topics - Fall Tax Update. Ratings excellent to very good [4.5 (5.0)/Knowledge, 4.7 (5.0)/Presentation Skills]. Participants stated that presentation style is outstanding, that discussion was kept lively and informative.

Authored and presented accounting and auditing update seminar. Ratings excellent [4.6 (5.0)/ Knowledge, 4.7 (5.0)/ Presentation Skills]. Participants noted that concrete examples along with theory was an outstanding presentation method.

* **Lecturer and Author** * **Other Various National Companies and IRS** Summer & Fall, '85 - '93
Presented tax seminars on corporate, partnership and individual topics. Ratings excellent to very good [3.6 (4.0)]. Participants stated practical examples make information more understandable, that presentation style is conducive to learning and that material was written in a concise and logical manner. I wrote the chapter on partnerships. I also wrote checklists for "Hobby Loss" and "Business Use of the Home" deduction that received outstanding comments. Assisted IRS in developing Form 8829, Business Use of the Home.

Robert J. Henkels, CPA

* **Math teacher * Various School Districts** (Deerfield/Schaumburg, IL, & Prince George's County, MD) 9/73 - 6/81 IL & MD

Taught several levels of math concurrently, from Geometry to remedial math. Coached basketball, baseball, wrestling, cross country and track. Elected to several offices by faculty, including President - Faculty Association and President - Faculty Advisory Committee. Received "Dedicated Teacher" Award all years taught (3). Received "Most Appreciated Teacher" Award all years taught (3). Organized clubs for students: math, guitar and chess. Taught guitar class for teacher gratis during planning period.

PROFESSIONAL ACCOUNTING EXPERIENCE

Shareholder **Lupone & Associates, PC** 1/15 to Present Pittsburgh, PA

Manage and review major audits, reviews, compilations and tax returns for diverse client base. Prepare and review tax returns for corporations (C&S), partnerships, LLCs, Trusts and individuals. Prepare personal financial statements. Tax planning performed for all tax entities and individuals. Train, hire and evaluate staff.

Senior Manager **Smith, Nale & Company, Inc.** 1/14 to 12/14 Punxsutawney, PA

Review major audits, reviews and compilations for diverse client base. Prepare and review tax returns for corporations (C&S), partnerships, LLCs, Trusts and individuals. Prepare personal financial statements. Tax planning performed for all tax entities and individuals.

Senior Manager **R.D.Hoag & Associates, PC** 1/08 to 12/13 Pittsburgh, PA

Merged practice in January, 2008. Perform and review audits, reviews and compilations for diverse client base. Prepare and review tax returns for major corporations, partnerships and individuals. Prepare personal financial statements and tax planning.

* **Self-Employed *** **Robert J. Henkels, CPA** 6/95 to 12/07 Bethel Park, PA

Sole-practitioner. Performed reviews and compilations for diverse client base. Prepared tax returns for corporations, partnerships, nonprofits and individuals. Prepared personal financial statements and tax planning.

* **Tax/Audit Manager *** **Case, Sabatini & Company** 8/90-6/95 Pittsburgh, PA

Reviewed major corporate, partnership and individual tax returns. Planned, supervised and managed audits, reviews and compilations for diverse client base. Preparation of in-house audit seminar for new staff accountants. Presented seminars nationally for professional organizations on various tax, accounting and business topics, including CPAs and general public.

* **Tax/Audit/Office Manager *** **Carbis Walker & Associates** 9/88-5/90 Indiana, PA

Administered branch office. Planned, supervised and managed all accounting and tax work within this office and performed audits, reviews and compilations for other offices in firm. Presented tax, accounting and business seminars for staff, CPAs and general public.

* **Self-Employed *** **Robert J. Henkels, CPA** 9/85-9/88 Indiana, PA

Administered office duties. Performed reviews, compilations, tax preparation and tax planning for diverse client base. Presented seminars as noted above.

***Tax/Audit Manager *** **Stanley Simon & Associates** 9/84-8/85 Bethesda, MD

Reviewed/prepared tax returns for major clients. Performed tax planning. Managed all of the audits with this firm. Used knowledge of multi-state tax codes to generate tax savings for clients.

***Tax Senior/Audit Semi-senior *** **Grant Thornton** 11/82-8/84 Washington, D.C.

Prepared and reviewed tax returns for various entities, included tax planning meetings. Assisted in preparation of in-house tax seminar for new staff accountants. Promoted three times on one year.

Robert J. Henkels, CPA

Planned, supervised and reviewed audits for several various types of engagements. Multiple audits occurring simultaneously. Audited non-profits, retail, construction, rental partnerships and auto dealerships. Handled staffing, budgeting and organizational elements of all audits.

*** Staff/In-charge * M.B Hariton & Company** 9/81-11/82 Washington, D.C.

Performed audits, reviews, compilations and prepared tax returns for various entities. Promoted twice in one year. Became part of interviewing team for new staff. Performed recruiting duties for firm.

*Also held various other accounting jobs while obtaining accounting degree with various types of companies – hotel night auditor, retail store, bus company, construction company, gas station and more.

EDUCATION

B.S. - Business Management/ Accountancy	University of Maryland	3.4 (4.0) GPA	8/78-8/80
M.S. - Educational Administration	Northern Illinois University	3.5 (4.0) GPA	5/73-8/76
B.S. - Education	Northern Illinois University	3.4 (4.0) GPA	9/71-8/73
Mathematics/Psychology/Middle School concentration			
No degree	Illinois Benedictine College		9/69-5/71
Math major/switched to Education (played basketball!)			
Latin/Scientific Diploma (College prep)	Campion Jesuit High School	Top 5% of class	9/65-5/69

Involved in the following activities:

Letterman – Swimming & Track - Sophomore, Junior and Senior years

Debate - Numerous awards/speaker points. Two undefeated seasons!

Forensics - Contemporaneous speaking, poetry. Went to state finals all four years.

Student Council Member - elected as “at-large” member.

Young Christian Students - elected President as Junior and Senior.

PROFESSIONAL EXPERIENCE, PUBLICATIONS AND SERVICE

- Experience – 39+ public accounting * 47+ tax planning/preparation.
- Author of “Day Care Centers” in Portfolio of Accounting Systems for Small and Medium-Sized Businesses. (published by Prentice Hall)
- Member of Editorial Board for CPA Journal (PICPA) * 1999-2000, 2001-2002
- Authored articles for CPA Journal (PICPA) * 1999-2000, 2001-2002
- Authored numerous Tax & Accounting seminars.
- Authored chapter on partnerships for national seminar company.
- Authored numerous articles on taxes and accounting for newspapers and magazines.
- Volunteer for Western Pennsylvania Community Accountants (WPCA).
- (See below for awards from WPCA)
- Assisted numerous “Start-up” Companies through WPCA and practice.
- Worked on various college committees – Employment, Growth of Department, and Professionalism.
- Hundreds of hours in community service through Knights of Columbus, Rotary, WPCA, Boy Scouts and Church.
- Active member of the AICPA and PICPA.
- PICPA Committee memberships – Currently: Speaker's Bureau, and Western PA Tax Conference. Previously: Technical Tax Committee, Relations with College and Universities, State CPE, CPA Journal, Multi-state Tax Conference, Pittsburgh CPE,

Robert J. Henkels, CPA

- Chair/Co-chair – PICPA Local Chapter – Fall Tax Technical Sessions – 2008-2013
- Member of PICPA "Professional Reference" Resource.
- Master's Degree in Educational Administration (curriculum development and research techniques).
- Certified in Pennsylvania and Maryland as a CPA.

PROFESSIONAL EXPERIENCE, PUBLICATIONS AND SERVICE (continued)

- Current knowledge maintained through CPE in excess of 100 hours per year - writing, presenting and attendance.
- Performed and managed audits, reviews, and compilations of various and numerous entities (profit and nonprofit).
- Have working knowledge of numerous computer programs.
- Have written self-study course covering Accounting and Auditing Update offered on-line and through various companies.

LEADERSHIP/AWARDS

- Founder and President of Rotary Club of Indiana-Midday. (1988)
- Received Paul Harris Award from Rotary Club of Indiana-Midday. (1989)
- Nominated for "Best Professor – College of Business" – IUP – 1986, 1987, 1988
- Nominated for "Best Presenter" Award in Michigan – 1986-2006.
- Received "Most Committed Volunteer" Award from WPCA - 1996.
- Received "Most Valuable Volunteer" Award from WPCA - 1997, 1995 & 1994.
- Nominated twelve times for the PICPA Public Service Award.
- Bishop Freking Award - Most Christian Student (high school).
- Elected President of Faculty Association. (1978-1980. MD)
- Elected President of Faculty Advisory Committee. (1978-1980. MD)
- "Most Dedicated Teacher" Award from Parent Teachers Association (1978 – 1980. MD)
- "Most Appreciated Teacher" Award from Student Government (1978 – 1980. MD)

PERSONAL ACTIVITIES AND ORGANIZATIONS

- Enjoy golf, reading, writing, model trains, camping, hiking, swimming and fishing.
- Have donated professional services to many charitable organizations.
- Active in Church (lector, men's groups, Youth Group Steering Committee and general help).
- Coached basketball, baseball, wrestling and cross-country teams at various levels.