

Alison Romanowski CPA, MBA, Esq.

Academic Degrees

- Juris Doctor, State University of New York Buffalo Law School Buffalo, NY 2014.
- Master of Business Administration. State University of New York at Buffalo, Buffalo, NY 1991.
- Bachelor of Science in Accounting, Canisius College, Buffalo, NY, 1985.

Teaching Experience

Faculty Fellow Accounting and Business Law – Niagara University 2023 - present

- LAW205 Legal Environment of Business
- LAW301 Business Law I
- ACC111 Financial Accounting

Adjunct Professor – Niagara University 2022 to 2023

- LAW205 Legal Environment of Business

Adjunct Instructor – Niagara County Community College Sanborn, NY 2021

- ACC117 Managerial Accounting

Assistant Professor - Canisius University Buffalo, NY 1998 – 2019

- MBA701 Financial Accounting
- ACC421 Advanced Accounting Problems
- ACC415 Basic Taxation
- ACC416 Advanced Taxation
- ACC303 Cost Accounting
- ACC202 Managerial Accounting
- ACC201 Financial Accounting
- LAW371 Business Law

Assistant Professor, SUNY College at Fredonia Fredonia, NY 1990-1993, 2003-2004.

Adjunct Professor, Trocaire College Buffalo, NY 1990.

Practical/Consulting Accounting and Legal Experience

- CFO, Alliance Construction of WNY, Inc. and associated LLCs. 2012-present.
 - Legal counsel for formation of entities, review of contractual terms for acquisitions, employment agreements, operating agreements, compliance with loan covenants, insurance requirements, and loan documents. Current research focuses on creating second generation succession planning and employee compensation.
 - Counsel for review of consolidated statements and quarterly compensation plans, budget analysis, and internal control. Set-up and implementation of information systems using accounting software applications for construction and leasing of multi-family housing and home building.
- Tax Research, Alliance Construction of WNY, Inc., 2016-present.
 - Research tax law and revenue rulings for conversion from cash to accrual basis, percentage of completion verses completed contract, capitalization of construction costs and inventory costs under code section 263A and administration of Rev. Procs.
- CPA, Self-employed, 1991-2012
- CPA, Audit Manager, Vincent J. Muffoletto CPAs, 1989-1991.
- CPA, Staff Accountant, BDO Seidman, 1985-1988.

- Of Counsel Attorney, John D’Amato Law Offices 2016- 2023.
 - Practice U.S. Bankruptcy Law for individuals, IRS debt relief, and defense representation for real estate foreclosure proceedings.
- Certified Mediator, Self-employed 2016 – present.
 - Acting mediator for OSHA employment disputes, personal injury, landlord tenant disputes and all aspects of family law.
- Legal Extern, Office of Chief Counsel, Internal Revenue Service, Spring 2014.
- Volunteer, ECBA Volunteer Lawyer’s Project,

Current Research Activity and Presentation

- *Cost Segregation Studies* – Study and preparation of cost classifications for long-term assets applied to the development of multi-family construction projects sizing from 16 units to 150 units. Prepare template to apply to the tax code supporting determined estimated useful life and depreciation deductions. 2020-2023.
- *Buffalo Niagara Business Ethics Association* – Business ethical standards presentation for rubric scoring and education of students to perform review of applications from local business companies considered for the annual Business Ethics Award. 2015-present.
- *Ethical Decisions in the Workplace* – Professional speaker and presenter, bringing ethical awareness to business and non-profit organizations in Western New York. Offers skills to make ethical decisions in the workplace to execute concurrently with corporate philosophy and a written code of ethics. 2016 – present.
- *Mediation Panelist* – Alternative Dispute Resolution of WNY. - Panelist and mediator at the SUNY Buffalo Law School local and regional mediation competitions. 2017 – present.
- *Strategic Planning for Non-Profit Organizations* – Structured planning techniques for non-profits case funding and strategic plans designed for sustainability and implementation towards strengthening organizational achievement. Adopted by New Hope Education and Harvest House of Buffalo.
- *U.S. Taxation of Business Entities* – Researched and presented the taxation of U.S. entities as a comparison with the current tax law of France. Presented to visiting foreign tax law students at SUNY Buffalo Law School.
- *6 Case Studies for Graduate Accounting Programs* – Created business application and decision cases addressing financial accounting rules for cash flows, receivables, inventory management, long-term assets, liabilities, and leases. Application of ethical decisions utilizing Financial and International Accounting Standards while considering the transactional impact on financial statement positions and ratios. Adopted for MBA Financial Accounting.

Professional Certifications

- Certified Public Accountant. New York
- Licensed Attorney, New York
- Member, Erie County Bar Association

Community Involvement

- Treasurer, Member, Board of Directors, Buffalo Niagara Business Ethics Association
 - Judging Committee, Chairperson.
- Member, Board of Directors, Harvest House of Buffalo
 - Committee member, Funding Committee
- Member, Board of Directors Eden Community Foundation
 - Committee member for Grant Approvals and Finance.