

**Faculty Vita Executive Summary**  
CSUDH — College of Business Administration and Public Policy  
Accounting Department

**Gloria Halili Del Rosario, CPA, CIA, MBA**

Highest Degree/Year: MBA/1998

Start Year at CSUDH: 2014

**Qualification Level:** Full-Time, Faculty Lecturer

Teaching Area: Accounting

Normal Professional Responsibilities: Undergraduate Teaching, Upper-Division Accounting courses

**Selected publications, experience, services, and other activities to support your qualification level:**

**Professional Organizations:**

- 07/2013 - Present: Certified Internal Auditor (CIA) (Active), The Institute of Internal Auditors
- 12/1998 - Present: Delta Mu Delta Business Administration Honor Society
- 05/1996 - Present: Certified Public Accountant (CPA) (Active), State of California

**Industrial Experience:**

**Raytheon Company, Space and Airborne Systems (SAS):**

- Contributed in providing a rebuttal to a Major Federal Government Project in response to the Defense Contract Audit Agency (DCAA's) preliminary audit findings. Rebuttal response contributed in the DCAA not questioning costs in the amount of \$10m, which was a cost savings to the company.
- Closed-out several tax refund projects, which contributed to an increase in the Company's profitability totaling \$3.2m.

**The Aerospace Corporation:**

- Expeditiously closed out 10-years of backlog Overhead Claim Audits within a 2-year timeframe. Resulted in minimal costs questioned by government representatives.
- Awarded government/contractor quality team of the quarter (2001) for closing out numerous years of backlog audits.
- CEO/President, Legal General Counsel, and various senior management levels personally acknowledged work effort in developing and implementing a corporate-wide Anti-Fraud Program.
- Using the Committee of Sponsoring Organizations (COSO) Internal Control-Integrated Framework provided training corporate-wide to educate company personnel on how to assess and document risks. Resulted in senior management taking ownership for documenting their risk areas and associated controls.

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**PROFESSIONAL DEVELOPMENT ACTIVITIES (through 2014)**

**I. Professional Experience**

**11/2011-06/2013: Raytheon Company- SAS, El Segundo, California**  
***Cost Accounting-Indirect Expenses, Manager***

- Manages and provides career growth and performance development guidance to staff personnel.
- Prepares the Indirect Expense Rate Proposal that is submitted to the company's Government representatives for audit.
- Facilitates BU Reorganizations and other special projects as directed by Senior Accounting Management.
- Provides new hire training sessions relating to Federal Acquisition Regulations (FAR) and Cost Accounting Standards (CAS).
- Responsible for indirect cost transfers, requests for Internal and Stat Order setup, year-end accruals, and transfer agreements.
- Supports various types of audits, including external PWC and government DCAA audits.

**02/2010-11/2011: Raytheon Company - SAS, El Segundo, California**  
***Government Accounting and Compliance Liaison***

- Provided technical advice to company personnel in regards to FAR and CAS; Prepared cost impact analysis; Prepared position papers to respond to potential DCAA audit issues.
- Worked with DCAA Auditors in coordinating DCAA Audits.
- Coordinated projects with company personnel located in various Business Units to collaborate and work towards resolution of issues that rise in order to minimize company risk.

**11/2004 –02/2010: The Aerospace Corporation, El Segundo, California**  
***Internal Audit, Controls, and Compliance Manager (Sarbanes-Oxley Manager)***

- Coordinated various external [CPA] audits, such as: Information Technology (IT) and Financial Audits.
- Responsible for providing written responses to (external CPA audits) management representation letters.
- Supported Senior Management, including: the Chief Audit Executive (CAE), the Chief Financial Officer (CFO), and numerous management levels in conducting risk assessment analysis; and in the development and/or improvement of business process procedures to comply with various regulations, laws and other requirements, such as the Sarbanes-Oxley (SOX) Act of 2002 and Committee of Sponsoring Organizations (COSO) best practices.
- Designated project lead working in close collaboration with Business Process Owners across all organizations to improve processes in a Control Self-Assessment (CSA) facilitation team environment.
- Responsibilities included, but were not limited, to the following:

- Gained an understanding of the corporation's SAP ERP system. Focused on reviewing the company's SAP security to assess appropriateness of User access as well as to analyze and eliminate Segregation of Duties (SOD) conflicts. Together with IT personnel, implemented the VIRSA Compliance Calibrator software tool, which operates in conjunction with the company's SAP ERP system, to monitor SOD conflicts.
- Assisted Business Process Owners to facilitate in the development and implementation of formal written internal control procedures in accordance with the COSO Internal Control Structure framework, including: strengthening of existing formal written internal control procedures; documenting critical controls using Internal Control, Risk Assessment matrices; and documenting critical business processes using process flowcharts.
- Developed the corporation's Anti-Fraud Programs and Controls, and oversaw the corporation's management self-governance reviews.
- Developed a comprehensive training manual to document the corporation's contractual and financial process from an audit perspective, as it relates to regulatory requirements/guidelines (FAR & COSO), laws (CAS, GAAP, & SOX), and contract provisions that the corporation is required to comply with. Manual is utilized to conduct periodic company-wide employee training sessions.

**5/2000 – 5/2005: California State University at Dominguez Hills, Carson, California**

***Associate Professor of Accounting (Part-Time)***

- Educated students in the fundamentals of Financial Accounting and Finance in order to prepare students for MBA core courses; and Governmental and Non-profit Accounting courses.
- Classes presented via the Internet; and onsite: Created website and developed course materials.

**2/2001 - 11/2004: The Aerospace Corporation, El Segundo, California**

***Senior Financial Analyst***

- Performed analysis to ensure that contract costs performance is in compliance with contract/program requirements, government advance agreements, and/or applicable federal regulations and/or standards.
- Provided guidance on various projects/programs in support of the Principal Director of the Finance Directorate.
- Assisted management in the development and support of position papers on overhead costs questioned by DCAA and provided technical advice on FAR and CAS.
- Project lead responsible for facilitating the coordination of Overhead Cost Claims Submissions, Forward Pricing Proposal Submissions, Contract Closing Public Vouchers, and documentation in support of Operational, Systems, Disclosure Statement Changes, and CAS Audits.
- Interacted with government representatives (DCAA, DCMA, as well as Procuring and Contract Administrative Personnel) in support of government audits.

**3/1999 - 12/2000: National University, Los Angeles, California**

***Adjunct Professor of Accounting (Part-Time)***

- Educated students in the fundamental principles and concepts of accounting.
- Conducted classes relating to Governmental and Non-profit, Financial, and Cost Accounting.
- Structured and developed course materials.

**1/1987 - 1/2001: Defense Contract Audit Agency, El Segundo, California**

***Senior Auditor***

- Provided accounting and financial advisory services to assist in the negotiation, administration and settlement of contracts, primarily for all Department of Defense (DOD) procurement and contracting administration activities.
- Knowledgeable with OMB A-133, FAR, and CAS requirements.
- Audits performed include, but are not limited to the following:
  - Material Management Accounting Systems (MMAS) Audits,
  - Earned Value Management Systems (EVMS) Audits,
  - Financial Capability Audits,
  - Pricing Proposals Audits,
  - Estimating Systems Audits,
  - Contracts/Subcontracts Audits,
  - Financial Audits,
  - Operational Audits,
  - Compliance Audits, and
  - CAS Audits.
- **Professional Development**

Membership in the following organizations:

  - The Institute of Internal Auditors (IIA)
  - National and California Association of Realtors
  - Delta Mu Delta Business Administration Honor Society (Lifetime Membership)
- **Other Professional Activities**
  - Realtor Broker, Licensed in the State of California and Hawaii
  - Graduate Realtor Institute (GRI) Certificate

#### **INNOVATIONS, IMPACTS, ENGAGEMENTS, HONORS & AWARDS (through 12/31/2014)**

- **Instructional software widely used:** I incorporated the use of various CSUDH provided Blackboard collaborative learning applications in all course curriculums to address one of the high-impact practice (HIP) goals, which encompasses Collaborative Learning and Teamwork. The use of collaboration applications, such as Discussion Threads to use for collaborative problem solving, Weekly Journals to document key topics learned pertaining to lectures held in class, textbook readings, team exercises conducted in class, etc., have enhanced students learning skills to work and solve problems in the company of their peers, and to sharpen the student's understanding of course material by considering the insights of others. Examples of student learning improvements are provided below based on actual feedback received from students enrolled in courses taught during the Fall 2014 semester.
- **Documented improvements in student learning:** At the beginning of the semester, students in each course are to research positive traits when working in an effective Team environment. The research conducted was then used to help students to develop their own ground rules to follow in order to perform in team assignments efficiently and effectively. By the end of the semester, students in all courses experienced a paradigm shift from working assignments on an individual basis to working in a team setting. The instructor, throughout the semester, made emphasis as to the benefits of working in teams, one of primarily importance stressed is that in professional industry work assignments are generally team-based driven. Therefore, lessons learned in this course as pertaining to working in teams, among other lessons learned, can be easily transitioned into one's professional career upon graduating from CSUDH. Provided

below is feedback received from several students at the end of the semester on lessons learned:

- **Student #1 Feedback:** " The professor has told me that working in groups to share knowledge and divide up the tasks will be more helpful than having one person tackling a tremendous job alone. The idea is that each person has expertise in a specific field of study, so putting together all of that knowledge and assigning roles to those who would best complete those jobs will culminate into success that more often surpass the magnitude of success from one individual. In this class, the group activities allowed students to do just that, but the benefits from this collaboration go further. Students who are struggling from one area can observe how their classmates fare against the same topics. Ergo, the class emphasizes the importance of mentoring."
- **Student #2 Feedback:** "Another skill you have encouraged the class to do is participating in school activity and start networking with others. Since I took this class, I have joined the accounting societies and attended various workshops. You also gave us the opportunity to go to networking events for extra credit and by attending events and club meetings I have met a lot of people and I am more comfortable with networking. Joining the accounting societies and networking can be beneficial for me in my future career."
- **Student #3 Feedback:** "In past courses I've been able to sit through class and pick up on the material without the need to read. Once examinations came around, I aced them with minimal effort. I now believe that it was not that the material was easy; but instead, the material was presented in a way that was over simplified. This semester I compared your teaching methods to those of other professors and it has become evident that their goal was not to teach; but rather to please. Exams are constructed in such a way that students are not challenged to understand concepts; but, rather tested on what they can memorize. In your courses, making time to read or at the very least skim through the chapters was essential and though it was something I struggled with throughout the semester, I was able to see the difference it makes. I had to get into the habit of taking a few hours each week to read, complete the homework, and review quizzes. Although I would love to say that I studied all the time and spent hours on the material, it is not reality. Being a mother, working full time, and taking a full semester is extremely challenging and time management proved to be essential this semester, and I still have lots to learn. Because of my work and school schedules, weekends are historically devoted to spending time with my son; however, these last couple of weekends I have had to study to maintain my grades (needless to say, I have a lot of making up to do).

Throughout the years I have worked independently and dreaded group work because that meant I would be doing all the work. After the first exam in Intermediate Accounting, it was clear that we were all disappointed with our grades and we all came together to help each other out. I paired up with Melissa whom I would reach out to whenever I didn't understand something and vice versa. I also touched basis with Nate who introduced me to Quizlet and was kind enough to share his notes with me. Quizlet is an amazing tool that allowed me to flip through electronic flash cards whenever I had a few minutes. I often used the voice option to hear the terminology while driving via Bluetooth. I also held study sessions with a few other classmates whom I met with at the library to study for exam 2. In Cost Accounting, I knew some of my classmates from prior courses so it was pretty easy to reach out to them for assistance. We too had study sessions and shared notes in preparation for the exams.

For many years I'd avoided teamwork and this semester taught me just how beneficial it can be (if the right people are involved). This lesson was amplified when the networking event came about.

Although I am a sociable person and have attended trade shows throughout the country, meeting professionals has always been intimidating. Going into the (networking) event, I was extremely nervous and didn't know what to expect. When I finally brought myself to speak to some of the people in attendance it was such a relief to learn that I was in a great position. I talked to them about myself and learned much about them as well. At the end of each conversation, they reassured me that I was headed in the right direction and offered to review my resume. I met two young men from KPMG who assured me that I would be a great fit for the company and that they need more people like me. I walked into that event thinking I was just another student and walked out with an immense confidence boost. The networking event allowed me to retain focus and is motivating me to take the time to take my studies a bit more seriously. It also served as a reminder that I must stop second guessing myself and apply the "you know more than you think" mentality. I learned that confidence is key whether going into an exam or walking into an interview, this is a life lesson that will require development in coming years."

- **Student #4 Feedback:** "This class by far has been the most challenging class I've taken. I've understood the concepts, but the challenging part was how far in depth we went. I really struggled at some points. My study techniques weren't the best because of time constraints, but I do know what to do going forward. I will use what I've learned in this class and apply it in my future endeavors.

In-class participation also helped me quite a bit. Working out examples from the book in class made me understand how to start out a problem. Outside of class, networking with my classmates was a helpful experience as well. Testing one another, as I did a couple times, really made a difference when it came down to taking a quiz.

The networking meeting was really great too. I met a few people I would like to keep in touch with. There might be a need for them in the future. It's nice to have connections from different types of business industries and careers. One contact was a banker that my company might be able to use for a loan. I will make sure to always network wherever I go. Good way to meet different people.

In finishing, I would like to say that this is one of the best classes I've had. It's been fun and interesting even if my grade doesn't reflect it. I've learned a lot more than classes where I've gotten a A. You have excellent teaching techniques, and are preparing the students in an excellent way to become CPAs. I will take everything I've learned here and use it in my life and career. Thank you."