

Suzanne M. Gradisher

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EDUCATION

The University of Akron School of Law, Akron, Ohio 5/2004
Juris Doctor

The University of Akron School of Accountancy, Akron, Ohio 5/2004
Master of Tax, (*Beta Gamma Sigma*)

Kent State University, Kent, Ohio 8/1990
Master of Business Administration, Concentration-Finance

University of Nevada Las Vegas, Las Vegas, Nevada 5/1989
Bachelor of Science in Business Administration, *Cum Laude*, Major-Accounting

CERTIFICATIONS

CPA – passed all four parts of exam in one sitting (inactive) 5/1995

TEACHING EXPERIENCE

The University of Akron, Akron, OH, 8/2002 - Present
Department of Finance

Associate Professor of Business Law, (5/2016 - present)

Assistant Professor of Business Law, (1/2010 - 5/2016)

- Undergraduate: Legal Environment, Business Law II, Taxation for Financial Planners, Personal Finance
- Graduate: Government and Business
- Director of Certified Financial Planning Program (6/2011 - 8/2016)
- Financial Planning Association, Student Chapter, Advisor (6/2011 - present)
- Responsible for all insurance pre-licensing administration (6/2011 - 8/2014)

Department of Accounting

FT Instructor / GA, Department of Accounting (8/02 - 12/09)

- Undergraduate: Financial and Managerial Accounting, Tax I and II, Tax for FP
- Graduate: Tax I and II, Survey of Taxation
- Tutor students in Accounting (Financial, Managerial, Cost and Tax)
- Organize annual Tax Conference and Symposium on Information Systems Risk, Security & Assurance

PROFESSIONAL EXPERIENCE

Amer Cunningham Co., LPA, Associate Attorney, Akron, OH 11/2004 - Present

- Currently responsible for Guardianships, Probate, Trusts, Estate Planning and Taxation matters; Ohio sales tax audits and Ohio unclaimed fund audits

USA Discounters, Director of Inventory Accounting, Virginia Beach, VA 7/2000 - 11/2000

- Responsible for all inventory accounting as well as inventory and loss control efforts for four stores and two warehouses and developed managerial reports to help executive management in decision making

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eOutlets.com, Director, Supply Chain Management, Baltimore, MD 2/2000 - 4/2000

- Negotiated contract with third-party provider of fulfillment
- Worked closely with sales and account management team to resolve potential partner concerns
- Developed success measures for marketing, fulfillment, customer service, inventory control, and merchandising

Kmart Corporation, Director of Inventory Control, Troy, MI 9/1999 - 2/2000

- Hired, trained and developed staff
- Responsibility included all aspects of inventory control/shrinkage for 2,159 stores and 18 distribution centers including analyzing, reconciling and reporting inventory activity
- Identification and communication of major WMS system, financial and operational control weaknesses

Borders Group Inc., Ann Arbor, MI (BGI) 5/1995 - 9/1999

Associate Director, Inventory Control Stores and Receipt of Goods (BGI 12/97 - 9/99)

- Hired, trained and developed staff
- Responsible for all aspects of inventory control for 900 mall based stores and 750 seasonal kiosk locations including analyzing, reconciling and reporting all inventory activity
- Identified, communicated and implemented control improvements that contributed to reduction of store shrinkage percentage by 35 basis points
- Assisted in acquisition of toy-based retail kiosk operation
- Enhanced controls and implemented procedures to recover freight shortages, carrier damages and insurance claims
- Developed and implemented a Receipt of Goods department for Border stores

Manager, Inventory Control-Distribution Centers (BGI 11/95 - 12/97)

- Hired, trained and developed staff
- Responsible for all aspects of Inventory control for six distribution/returns processing facilities
- Implemented conversion of new warehouse management system and training of operations personnel resulting in significant fill rate improvement
- Participated in the creation and implementation of new fulfillment center to support launch of e-commerce division
- Developed and implemented new returns process by utilizing third party warehouse, resulting in elimination of loss exposure, expanded management reporting, decreased in-transit and increased cash flow
- Created field reporting for field management that enabled them to better train and supervise retail operations
- Developed a strong partnership across all Home Office, Warehouse Management and Field divisions

Senior Inventory Control Analyst (BGI 5/95 - 11/95)

- Coordinated the transition of Waldenbooks Inventory control function from Stamford, CT to Ann Arbor, MI

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Sally Beauty Company Manager, Inventory Control, Denton, TX 9/1993 - 1/1995

- Responsible for all aspects of inventory control for 1,300 retail units and five distribution centers including all physical inventory scheduling, reconciliation, planning and reporting
- Educated field personnel on inventory management
- Coordinated all communication between inventory service and field personnel
- Worked with Loss Prevention, Internal Audit and Store Operations on store programs to assist in the reduction of store and distribution financial shrinkage

Revco D.S., Twinsburg, OH 1/1991 - 9/1993

Loss Prevention Controller

- Responsible for all loss prevention for 40 retail units
- Investigated large inventory or monetary losses by developing evidence, interviewing and pursuing criminal prosecution for theft
- Trained employees and field personnel in inventory shrinkage control

Internal Auditor (Associate through Senior)

- Audited all operational functions involving the movement of inventory and monetary funds
- Analyzed store inventory reconciliation procedures including streamlining store and corporate inventory procedures
- Developed and implemented a Store Manager training program
- Provided guidance and training of Associate Auditors

SERVICE

Great Lakes Academy of Legal Studies: Secretary 2019/2020; 2020/2021

Delta Sigma Pi, Theta Kappa Chapter Adviser: September 2019 – present

Assisted in implementing the Financial Planning Association Student Chapter as well as serve as faculty advisor/mentor 2011 to 2016.

Coordinator/Advisor of the Financial Planning Challenge Team Competition.

- 2016 FPA Challenge: The University of Akron Team placed: second – overall
- 2015 FPA Challenge: The University of Akron Team placed: second – overall; first in phase one – written; second in phase two – case presentation; first in phase three – how do you know knowledge competition
- 2014 FPA Challenge: The University of Akron Team placed: First – overall; first in phase one – written; first in phase two – case presentation; second in phase three – how do you know knowledge competition

Coordinator of the following student trips:

FSP Career Competition, 2019: The University of Akron Team placed: Second

Schwab Impact, 2012, 2013, 2014, 2015

FPA National Conference, 2011, 2012, 2013, 2014, 2015, 2016

TD Ameritrade Conference, 2014, 2015, 2016

Dayton RISE Student Investment Conference, 2013

Coordinator of Annual “Financial Planning Day: 2013, 2014, 2015

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Serve as the Certified Financial Planning Program Director: 2011 – 8/2016

Served as the Ohio Insurance Administrator: 2011, 2012, 2013, 2014

PUBLICATIONS

Gradisher, S., Getman, T. “Required Minimum Distribution Rules after the SECURE Act” *Journal of Financial Services, Professionals*. July 2020.

Gradisher, S., Getman, T. “What are the Required Minimum Distribution Rules for Lifetime Distributions after the SECURE Act” Society of Financial Services, *Professional Estate Planning News Article*. May 2020.

Bisco, J., Gradisher, S., Mulholland, B. “Women and Diversity-Why the Conversation Must Continue in Financial Services.” *Journal of Financial Services, Professionals*. January 2019

Clinebell, J., Gradisher, S., Kahl, D., Stevens, J. “Fiduciary and Legal Considerations for Student Managed Investment Funds.” *Journal of Education for Business*. January 2016.

Finefrock, C., Gradisher, S., Nitz, C. “Long-Term Care Insurance: Comparisons for Determining the Best Options for Clients”. *Journal of Financial Planning*. February 2015.

Balasubramnian, B., Brisker, E., Gradisher S. “Financial Advisor Background Checks.” *Financial Services Review* 23 (2014) 305-324.

Gradisher, S and Mullaney, S. “Plaintiff’s Claim Against a Probate Estate – Potential Pitfalls.” *Probate Law Journal of Ohio*. March/April 2014. Vol. 24, Issue 4.

Finefrock, C., Doll, A., Gradisher, S. “Deferred Income Annuities: Reducing Longevity Risk in Retirement Planning.” *Journal of Financial Services Professional*. July 2013.

Gradisher, S., Kennedy, D. and Redle, D. “Divorce and life Insurance Proceeds: Be Aware of the Law.” *Journal of Financial Planning*. December 2012.

Apple, J., Calderon, T and Gradisher, S. “Enhancing Functional and Other Competencies through Role-playing in an Entity Tax Course.” *Advances in Accounting Education: Teaching and Curriculum Innovations*, Volume 13, 237-275.

Frank, G., Ofobike, E. and Gradisher, S. “Teaching Business Ethics: A Quandary for Accounting Professors.” *Journal of Education for Business*, 85: 132-138, 2010.

Gradisher, S. and Kormanic, S. R. Esq. 2010. “Other Next of Kin” and “Interested Parties” in Wrongful Death Settlements. *Probate Law Journal of Ohio*. July/August 2010. Vol. 20, No. 6.

REVIEW AND RESUBMIT

Bosch, A., Calderon, T., Gradisher, S. and Kelytyka, P. Case: Analyzing Profitability and Taxation in a Small Business. Target Journal: *Journal of Accounting Education*. Rewrite and resubmit.

UNDER REVIEW

Gradisher, S., Getman, T. “**Paycheck Protection Program: Piecing Together the Loan Forgiveness Phase.**” *Journal of Financial Services, Professionals.*

RESEARCH IN PROGRESS

Gradisher, S. “Ohio Probate Records: Public or Private.” Target: *Ohio Probate Journal.*

PRESENTATIONS

Gradisher, S., “Using Public Records to Know Your Client.: Presented at the Great Lakes (ALSB) formerly Tri-State ALSB Annual Conference October 2019.

Gradisher, S., Matejkovich, J. “Ohio Probate Records: Public or Private.” Presented at the Tri- State (ALSB) Annual Conference October 2014.

Balasubramnian, B., Brisker, E., Gradisher, S, “Financial Advisors and Financial Capability” Presented October 2013, FMA, Chicago, IL.

Gradisher, S and Mullaney, S. “Plaintiff’s Claim Against a Probate Estate – Potential Pitfalls.” Presented at the Tri-State (ALSB) Annual Conference October 2013.

Gradisher, S., Kennedy, D. and Redle, D. “Divorce and life Insurance Proceeds: Be Aware of the Law. Presented at the Tri-State (ALSB) Annual Conference October 2012.

Redle, D., Matejkovich J. and Gradisher, S. “Analyzing the Ramifications of the Ohio Supreme Court Case of Comer v. Risko. ALSB Annual Conference October 2011.

Frank, G., Ofobike, E. and Gradisher, S. “Teaching Business Ethics: A Quandary for Accounting Professors.” Ohio AAA Meeting, Columbus, OH, May 10 to 12, 2008.

PEDAGOGICAL MATERIAL DEVELOPED

Reviewed Brian Spilker etc., *2011 Taxation of Individuals and Business Entities*, McGraw-Hill.

Developed PowerPoint Slides for Hilton, R. *Managerial Accounting* 8th edition, McGraw Hill, 2009.

Review and correct Homework Manager content for *Managerial Accounting* 8th edition, McGraw Hill, 2009.

Reviewed and Submitted Comments / Completed Survey for a New *Managerial Accounting* Textbook Authored By Sawyers/Jackson/Jenkins, South-Western College Publishing, 2009.

Conferences and Workshops

1. Northwestern Annual Conference, 2016, 2017
2. McGraw-Hill Business Law Symposium, Las Vegas, Nevada, 2014.
3. President – Tri-State Academy of Legal Studies in Business 2011-2012
4. Program Chair/ VP of the Tri-State Academy of Legal Studies in Business, elected 2010
5. McGraw-Hill 2011 Taxation of Individuals and Business Entities Focus Group, Chicago, Illinois, February 2011
6. Academy of Legal Studies in Business – National Conference, August 2010
7. McGraw-Hill Business Law Symposium 2010, Amelia Island, Florida May 2010
8. McGraw-Hill Managerial Accounting Symposium 2009, Amelia Island, Florida, April 2 – 5, 2009