

# ROBERT MERCADO, CPA\*

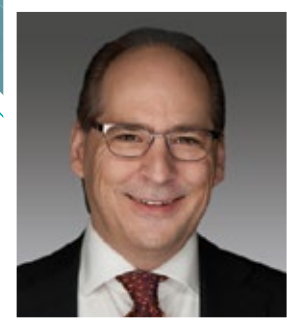
PARTNER ► ASSURANCE SERVICES



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Robert S. Mercado is a partner in the Assurance Services division and serves as the Construction Assurance Group Leader and the New England Regional Construction Leader. He has more than 25 years of experience conducting, reviewing and analyzing financial information for construction contractors, manufacturers and service corporations.

As a Certified Construction Industry Financial Professional, Mr. Mercado has an expertise in troubleshooting problem job performance for construction projects and recommending practices to enhance profitability. In addition, he is knowledgeable with systems analysis and with the tailoring of accounting software to meet clients' needs.

Mr. Mercado is a frequent speaker on accounting and auditing matters for construction companies, industry organizations and professional development courses. He has been acknowledged in several publications of the AICPA's Audit and Accounting Guide – Construction Contractors and AICPA's Audit Risk Alert - Real Estate and Construction Industry Developments. In addition, Mr. Mercado is the co-author of the AICPA's Construction Contractor: Accounting and Auditing and Construction Contractors Advanced Issues Training Manuals.

## Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
Construction Industry CPAs and Consultants (CICPAC), Assurance Leadership Committee  
The Connecticut Society of Certified Public Accountants (CTCPA), Real Estate/Construction Committee  
Construction Financial Management Association (CFMA)  
Associated Subcontractors of Massachusetts, Inc., Meetings and Programs Committee  
Associated Builders and Contractors of Connecticut  
Clifford W. Beers Guidance Clinic, Treasurer

## Articles & Presentations

FAR Goes Beyond the A/E Firm to Affect Contractors, Construction Executive, November 2021  
Understanding the Eichleay Formula: Recovering Compensation From Project Delays, Construction Executive, July 2021  
Optimize the Balance Sheet to Find Hidden Equity, Construction Executive, July 2021  
Effect of the New ASU 842 Leasing Standard, Crane Hot Line, July 2021  
Significant Impacts of Revenue Recognition Under New Topic 606, Construction Executive, May 2021  
ERTC + PPP: What Contractors Need to Know NOW to Maximize Programs, Marcum LLP National Webinar, May 2021  
Topic 606: Revenue Recognition and the Impact to Contractors Financial Statements, NASBP Webinar, May 2021  
New Lease Accounting Standard: Deferred But Not Forgotten, Construction Executive, April 2021  
Pandemic Relief Programs for Contractors, Construction Executive, March 2021  
How to Maximize the Power of Surety Credit, Construction Executive, March 2021

\* Licensed by the State of Connecticut

## EXPERTISE

- Audits
- Construction Claims
- Litigation Support
- Systems Analysis

## INDUSTRY FOCUS

- Construction
- Mobile Refueling
- Manufacturers
- Service Corporations

## EDUCATION

- Bachelor of Science, Accounting & Computer Science, Quinnipiac University

## DESIGNATIONS

- Certified Construction Industry Financial Professional

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Get Indirect About Indirect Costs in Construction, *Construction Executive*, January 2021  
What Contractors Need to Know About PPP2 and Employer Retention Credit (ERC), Marcum National Construction Webinar, January 2021  
Get Indirect About Indirect Costs in Construction, *Construction Executive*, January 2021  
The Quality of Numbers: Reviewing Contractor Financial Statements, Clear Law Institute, December 2020  
Cash Is Still King: The Importance of Projecting Cash Flow, *Construction Executive*, November 2020  
Reviewing Contractor Financial Statements, ILCPA Construction Industry Conference, October 2020  
Leases and Revenue Recognition: A Look Back and A Look Ahead, ILCPA Construction Industry Conference, October 2020  
Understanding the Impacts of Implementing Topic 606, *Construction Executive*, October 2020  
Breaking Down the Work-in-Process Schedule, *Construction Executive*, September 2020  
Topic 606: A Retrospective Review of Revenue from Contracts with Customers, *Construction Executive*, August 2020  
Deconstructing the Income Statement, *Construction Executive*, August 2020  
Maximizing the Amount Firms Can Bill: The Influence of FAR in Setting Project Pricing, *Construction Executive*, July 2020  
Addressing Cash Flow and Credit Impacts Related to COVID-19, *Construction Executive*, April 2020  
Comprehending and Maximizing Surety Credit, *Construction Executive*, April 2020  
Technology - The Future of the Construction Industry, *Construction Executive*, March 2020  
Successful Projects Require Collaboration Between the Field and Office, *Construction Executive*, March 2020  
Contributor to the Implementation of Financial Accounting Standards Board, Accounting Standards Codification Topic 606, Using the Modified Retrospective Transition Method, CICPAC, February 2020  
New Revenue Recognition and Lease Standard, *Traveler's Insurance*, January 2020  
Considerations When Balancing Strong Financial Statements and Tax Savings, *Construction Executive*, December 2019  
New Revenue Recognition and Lease Standard, Crum & Forster, December 2019  
Questions Every Contractor Should Ask Their CPA Prior to Year-End, *Construction Accounting and Taxation*, November/December 2019  
Accounting for Joint Ventures, AICPA Construction & Real Estate Conference, December 2019  
Maintain a Healthy Balance Sheet for Financial Security, *Construction Executive*, November 2019  
Think Before You Leap: Joint Ventures, ILCPA Construction Industry Conference, October 2019  
Ready to Roll? Implementing the New Revenue Recognition and Lease Standards, ILCPA Construction Industry Conference, October 2019  
Focus on Financial Protections Before the Economy Slows Down, *Construction Executive*, October 2019  
Avoid Concentrations to Maintain a Diverse, Successful Construction Company, *Construction Executive*, October 2019  
Maximizing Contractor Capital for Increased Bonding Capacity, *Construction Executive*, May 2019  
Avoid Misunderstanding the Importance of Contract Ratios, *Construction Executive*, May 2019  
Joint Ventures: Costly If Not Cautious, *Construction Executive*, April 2019  
The Value of Burden; Accounting for Indirect Cost Improves Performance and Profitability, *Construction Executive*, March 2019  
It's Here! New Revenue Recognition Standard, Construction Industry Conference Simulcast, Illinois CPA Society, October 2018  
Be Prepared for the New Construction Revenue Recognition Standards That Are Right Around the Corner, Clear Law Institute, October 2018  
Preparing for New Topic 606 Construction Revenue Recognition Standards, Surgent CPE, June 2018  
Your Guide to the New Revenue Recognition Standard, *Construction Business Owner*, June 2018  
Key Financial Indicators of project Progress, *Construction Executive*, May 2018  
Accounting for Joint ventures and the Practical Applications From a CFO Perspective, AICPA Construction and Real Estate Conference, 2017

## Honors & Awards

40 Under 40 Award, *New Haven Business Times*, 2002

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