Philip L. Bewig

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Unique combination of systems development and accounting skills. Excellent programmer and quick learner, with a good overall-systems viewpoint due to business knowledge and experience.

- Competencies include: Access/VBA, Awk, C, Caml, Excel/VBA, Haskell, JDEdwards, Linux, Lisp, Lua, Perl, PL/SQL, Python, REXX, Scheme, SCT Banner, SML, SQL(Oracle, DB/2, MS), SQL*Plus, Unix, Windows.
- Created standard library for processing streams (lazy lists) in the Scheme programming language; donated library to the Scheme Request for Implementation process (SRFI-40).
- Occasionally active in the free-software community: wrote the troff backend for Noweb, a cross-referencer for awk, and a generic CSV parser.
- Expert in spreadsheet style. Published articles in the *Journal of Accountancy* and the archives of the European Spreadsheet Risks Interest Group. Created CellMaps and TrafficLights Excel add-ins to aid spreadsheet auditing. Wrote standard set of style rules for spreadsheet users.

The Principia (via Accountemps) — Saint Louis, Missouri 2003 to Present

A private school with 1,500 students in K–12 and a liberal-arts college.

Programmer: Worked on conversion to the SCT Banner school management system, primarily in the finance modules.

- Wrote numerous standard monthly reports using Oracle SQL*Plus and PL/SQL, and numerous ad-hoc reports in Access and Excel with VBA.
- Developed systems (tables, referential integrity constraints, views) for purchase card transactions and attribute reporting.
- Wrote OraSQL add-in to allow Excel to easily retrieve data from Oracle, and BFinance add-in to simplify development of financial reports with Excel.
- Developed generalized data-prophylaxis tool to perform data validation and consistency tests on a regularly-scheduled basis.
- Wrote views for use by end-user programmers.

Environment: Solaris, Oracle, SQL*Plus, PL/SQL, Toad, Access, Excel, VBA, SCT Banner.

Lincoln Industrial — Saint Louis, Missouri 1998 to 2001

A $125 million manufacturer and distributor of oil and grease lubrication systems, high viscosity pumps for material dispensing, and fittings for the automotive industry.

Plant Controller: Responsible for cost accounting, plant reporting, inventory valuation and analysis of manufacturing variances at a $60 million plant. Also responsible for financial analysis, budgeting, and forecasting.

- Provided cost-accounting input and direction in the implementation of the J. D. Edwards enterprise resource planning system. Provided database query and reporting expertise to the team. Trained and assisted other users to develop queries and reports.
- Developed new system for consolidating financial results from subsidiaries in Detroit and Germany resulting in first-year savings of $80,000 and reducing the closing cycle a half day.
- Created aging report of work in process inventory to allow monitoring of open work orders, improving timeliness of closing work orders and accuracy of standards.
- Wrote spreadsheet to determine stocking levels of critical parts, reducing inventories $100,000.
- Developed systems for measuring profitability by customer and by product line allowing increased focus on profitable businesses.

Petrolite Corporation — Saint Louis, Missouri **1996 to 1998**
A $400 million manufacturer and distributor of specialty chemicals for the oilfield and refining industries.

Financial Analyst (Process & Additive Technologies Division): Performed management reporting, analyzed financial results, reviewed profitability of bids, and provided financial advice to district managers for a $75 million division.

- Developed "bluebook" of monthly financial reporting, including for the first time reporting of profitability by customer.
- Developed action plan to improve profitability of one district $250,000 per year.

Alexander & Alexander Consulting Group — San Francisco, California **1993 to 1996**
Provider of actuarial and benefits consulting services; owned by Alexander & Alexander, a Fortune 100 Services provider of insurance brokerage and reinsurance services business.

Region Controller: Performed corporate reporting, prepared annual budgets and monthly forecasts, and supervised bookkeeping operations for a $15 million office.

- Reduced accounting staff from eight to three through attrition or transfer by consolidating three California offices into one, saving $250,000 per year.
- Reduced receivables by half by introducing new collection procedures.

Hussmann Corporation
A $750 million manufacturer, distributor and contractor of refrigerated display equipment and related products to grocery stores.

Region Controller — San Jose, California *1988 to 1992*
Performed monthly closing and corporate reporting and analyzed results of operations for a $50 million sales, installation and service branch. Negotiated terms of sales and purchase contracts. Handled contacts with attorneys. Developed annual budgets and monthly forecasts comparing to budgets. Directed staff of thirteen, including credit and purchasing departments.

- Improved accounting procedures to allow sales to double over five years without adding to accounting department headcount.
- Devised system for analyzing service department profitability by customer.
- Managed $8 million receivables with annual bad debts under $10,000.

European Group Controller — London, England *1985 to 1987*
Managed U. S. reporting, established accounting systems for management reporting, and monitored return on investment for four newly-acquired manufacturing, sales, installation and service companies with $150 million annual sales. Functionally supervised four division controllers.

- Combined accounting departments of four companies into two, introduced monthly closings, created planning, budgeting, forecasting and variance analysis systems, and hired or trained competent staff, to build effective accounting departments.
- Conducted acquisition studies and prepared *pro forma* financial statements for companies considered for acquisition in France, Spain, and Italy.
- Set up hybrid accounting system (standard cost for components, job cost for cases) for plant in Scotland, providing reliable cost information for the first time.
- Educated local management by assisting with budgets and capital requests, participating in management meetings, and developing accounting staff.

Financial Analyst — Saint Louis, Missouri *1979 to 1985*
Audited twenty-five profit centers, analyzed results of operations, performed due diligence reviews of companies considered for acquisition and subsequently converted their accounting systems, and hired and trained profit center controllers.

- Headed accounting side of team that redesigned the Branch Accounting System for twelve sales branches nationwide.
- Wrote first-ever Accounting Policy Manual.

Pet Incorporated — Saint Louis, Missouri **1978 to 1979**
A $2 billion manufacturer and distributor of dairy and grocery products.

Internal Auditor: Audited as assigned throughout Pet's operations. Transferred to Hussmann when Pet was acquired.

- Promoted from staff auditor to senior auditor in less than one year, assuming responsibility for planning audits, supervising staff auditors and preparing reports.
- Participated in acquisition and shutdown audits.

CPA #7120, Missouri, 1980
MBA, University of Missouri at Saint Louis, 1978
BSBA, *magna cum laude*, University of Missouri at Saint Louis, 1977