

# MICHAEL S. BACKER

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**OBJECTIVE:** Seeking a position in Revenue Recognition or Financial Reporting.

## SUMMARY OF PROFESSIONAL SKILLS AND QUALIFICATIONS

### ***Financial Skills:***

- Skilled with over 10 years experience in Financial Reporting, and over 6 years in Revenue Recognition, utilizing SOP 97-2, SOP 98-9, SOP 81-1, EITF 00-21, SAB 104, FASB 48, FASB 5, VSOE Analysis.
- Experienced in Budgeting, Forecasting, Account Analysis, Sarbanes-Oxley, Foreign Currency Translations FASB 52, Treasury Duties, Leases, Term Debt, Audit Reports, and Inter-Company.
- Knowledge of International Financial Reporting Standards and SEC 10K's and 10Q's.

### ***Computer Skills:***

- Proficient with Oracle 11i.10, PeopleSoft8.9, and Great Plains. Performed Accounting System Conversions and Upgrades. Created new system Financial Statements and Management Reports.
- Extremely experienced with Excel, Word, PowerPoint, Internet Explorer, Outlook, and Essbase. Worked with Hyperion in the past.

## SUMMARY OF PROFESSIONAL EXPERIENCE

### **Contract Accounting Positions**

**04/2003 – Present**

Worked at ConSentry Networks, Semiconductor Equipment and Materials International, Inxight Software Inc., Business Objects, Safeway Corporate, JDS Uniphase, Logitech, PDL, Federal Express, Scios.

- Applied SOP 97-2, SOP 98-9, SOP 81-1, EITF 00-21, SAB 104, FASB 48, FASB 5, and VSOE Analysis. Performed Revenue Recognition, Analysis, and Forecasting that improved the company's reporting system, by over 30%, by implementing correct Authoritative Literature. Dealt with International Distributors, Domestic Resellers, OEM's, End Users, and Foreign Currency Transactions.
- Improved reconciliation of Revenue and Deferred Revenue for Software Licensing, Hardware, PCS, Installation Services, Professional Services, Training Services, FASB 5 Contingencies, and FASB 48 Right of Returns, while collaborating with Sales Departments on Revenue Transactions.
- Initiated Strategic Revenue Planning and Forecasting on a Forecasting Team for Gross Revenue, Net Revenue, and Gross Margin, while retrieving information from Oracle 11i.10 through Oracle Discover, ADI Report Wizard, Financial Statement Generator, Hyperion, and Essbase.
- Prepared, Analyzed, and Forecasted the Financial Statements, accessing data from Oracle 11i.10 for the Income Statement, Balance Sheet, Cash Flows, Working Capital, Financial Ratios, providing these to Management and the outside Auditors, complying with Generally Accepted Accounting Principles.

### **New United Motor Manufacturing Inc.**

**07/1987 – 03/2003**

#### **Financial Reporting Accountant**

- Developed, Prepared, Analyzed, and Forecasted the Financial Statements and Management Reports using PeopleSoft 8.4 that resulted in more accurate financial reporting practices and business planning.

**New United Motor Manufacturing Inc. – (Continued)**

- Performed Revenue Recognition, analysis, reconciliation, and forecasting that improved the company's reporting system and strategic planning and forecasting.

**General Ledger Accountant**

- Processed the Month End Close in PeopleSoft 8.4, comparing each sub ledger transaction tables to the General Ledger transaction tables, while dealing effectively with PeopleSoft8.4 Control Tables.
- Performed Treasury duties, analysis and reconciliation for Leases, Term Debt, Expense Account Analysis, Property Taxes, Sales Taxes, Bank Statements, and Audit Reports.

**Cost Accountant**

Analyzed the Bill of Material and journalized the Cost of Goods Sold. Interfaced weekly with Production Control, Purchasing, and Engineers on changes to the Bill of Material.

**Fixed Assets**

Reconciled the Construction-in-Process and placed Assets into service, when used for production. Journalized monthly depreciation expense. Communicated with Engineers, Plant Managers, and IT.

**EDUCATION**

Oracle 11.10 Certification, Oracle University, San Francisco, CA  
MBA Management, Golden Gate University, San Francisco, CA  
B.S. Accounting, San Jose State University, San Jose, CA

**PROFESSIONAL AFFILIATIONS**

Treasury, Golden West Council of the Institute of Management Accountants.