

Lawrence M. Paule

PROFESSIONAL EXPERIENCE

The University of Dayton **2016 - Current**

Full-time Lecturer of Finance

Lecture undergraduate students on introductory topics in in financial analysis.

Adjunct Lecturer of Finance **2014 - 2016**

Lecture undergraduate students on introductory topics in in financial analysis.

Wright State University **2012 – 2014**

Adjunct Professor of Finance

Lecture both undergraduate and MBA students on advance topics in financial analysis and Chartered Financial Analyst (CFA) preparation.

Financial Management Consulting **2009 – Present**

Principal

Initiated processes for revenue growth through, new clients, new markets and pricing. Initiated significant cost control and reduction programs. Created and implement improvements in accounting processes, control environment, cash forecasting, revenue recognition, accounts receivable, balance sheet stress testing and tax reporting (federal, state, VAT & GST). Implemented new general ledger system. Reviewed financial records, tax submissions and inventory valuation. Innovated advanced financial modeling to provide multiple methods of valuation. Sample client list:

Recovex, LLC (Software Developer), OH	Peak Consulting and Credit (multiple clients), OH
Think Big Education, London, UK	Dayton Business Advisors (multiple clients), OH
Universal Events, Sydney, Australia	Housing Crisis Team, Dayton, OH

Billback Systems (Legal Industry Software Developer) **2007 – 2009**

Chief Financial Officer

Led all accounting, financial planning & analysis, treasury, tax and statutory reporting for a multinational software company. Transferred all CFO functions from Australia to the United States. Completely reengineered the global accounting staff and processes. Created high performance team. Led global review and restatement of all major balance sheet accounts. Led major Sales Tax initiative. Created and implemented first inventory control system. Led transition from cash based to accrual based tax reporting. Created and implemented budging, capital planning and management reporting tools and processes. Initiated and led cost saving initiatives on a global basis.

Apartment Realty Advisors**Director of Finance and Operations****2005 – 2006**

Led financial planning and valuation analysis of \$200 million in annual commercial real estate acquisitions.

NCR Corporation, Dayton, OH**Chief Financial officer, All Corporate Global Staff Divisions 2003 – 2004**

Led financial planning & analysis, accounting and control and reporting for IT Services, Corporate Real Estate, Global Procurement, Human Resources and Law. Total budget responsibility - \$425 million.

Chief Financial officer, IT Services Division**1999 – 2003**

Led all aspects of financial planning & analysis, accounting and control, and reporting for global division. Total budget responsibility - \$240 million.

Director, FP&A, Global Real Estate Division**1991 – 1999**

Led all aspects of financial planning & analysis, accounting and control and reporting for global division with 1200 locations (24 million sq. ft.) Total budget responsibility - \$250 million.

Manager, FP&A – Product Marketing – S&ME**1989 – 1991****Section Manager, FP&A****1985 – 1989****Financial Analyst, Treasurers Division****1984 – 1985**

EDUCATION

MBA, The College of William & Mary, Williamsburg, VA

- Masters Thesis – Statistical Revenue Forecasting

BM, Virginia Commonwealth University

- Honors Graduate

ADVANCED TRAINING

Master of Corporate Real Estate – Certification

International Association of Corporate Real Estate Executives (NACORE)

Advanced Excel Skills – Pivot Tables, Linear Programming, Multiple Regression Analysis, Filtering, Graphing and Logic Functions

OTHER EXPERIENCE

The University of Dayton, Dayton, OH (2004)

- Lecturer, Advanced Finance - Graduate School of Business

York University - Executive Education Center, Toronto, Ontario

- Guest Instructor - Advanced Finance

International Association of Corporate Real Estate Executives (NACORE)

- Guest Instructor - Real Estate Finance

ACCOMPLISHMENTS

Accounting and Controllershship

- Reengineered global accounting and planning staff and processes for \$425 million division, reduced headcount by 50% and generated \$1.6 million in annual cost savings
- Transferred global accounting, planning, and treasury functions from Australia to The United States
- Implemented numerous process and control improvements to ensure audit approval of all results. 20+ years as senior accounting manager without ever receiving a major audit recommendation
- Reengineered month end close process to reduce cycle time by 40%
- Created \$200 million activity based costing (ABC/ABMS) model and allocation process
- Created multinational shared service center to reduce cost and to improve consistency, communication, cross-training and backup support
- Created balance sheet stress test to validate net assets balance

Financial Planning and Analysis

- Created annual budget for \$425 million division with over 500 departments, headcount of 2000, located in over 50 countries
- Created financial analysis (Discounted Cash Flow/NPV) for \$100 million Oracle 11i software purchase
- Created financial analysis for \$175 million real estate transaction in London, UK
- Created over 100 business valuations ranging from \$3 million to \$100 million
- Created financial analysis for laptop replacement program for over 2000 employees, resulting in savings of \$1.8 million
- Created monthly management report on operations to track and analyze key metrics

Treasury and Cash Management

- Created treasury share repurchase analysis for board of directors resulting in \$400 million in repurchases over 3 years
- Reengineered global accounts receivable process reducing days sales outstanding (DSO) by 40% and significantly improving cash-flow
- Created global cash flow forecasting tool for \$100's of millions in annual spending
- Created debt repurchase analysis for retiring \$100 million in debt
- Renegotiated \$200 million lines of credit with major money center banks

Tax Management

- Generated tax liability savings of \$24 million over 3 years by leading team to develop a process and tools to track and reconcile \$165 million in international tax charges
- Implemented a review of state sales tax status resulting in over \$300k in liability savings
- Created audit review process for outside tax accounts, resulted in replacing current firm with new firm

Staff Management

- Significantly improved the skills and strength of the accounting staff
- Managed a financial team based in the United States, United Kingdom, France, Switzerland, Australia, Japan and Hong Kong
- Reorganized and improved the quality and efficiency of accounting and financial planning organizations
- Created unified global F&A team through improved training, goal setting and communications