

# Frederick Handel

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## Qualifications

- 16 years experience in all facets of accounting field
- Analyze, compare, and interpret facts and figures quickly
- Make sound judgments based on data obtained
- Clearly communicate results of work, orally and in writing
- Good working with people and with business systems and computers
- Possess high standard of integrity

## Certifications

Certified Public Accountant, State of New York

## Experience

ABC Manufacturing, New York, New York

### Cost Accountant

- Studied and collected information to determine standard and actual costs of widget manufacturing including raw material purchases, inventory, and labor
- Analyzed data obtained and recorded results, using computer
- Examined changes in product design, raw materials, and manufacturing methods to determine effects on costs
- Evaluated actual manufacturing costs and prepared periodic reports comparing standard costs to actual production costs
- Provided management with reports comparing factors affecting prices and profitability of products explaining monthly budget variances to senior management
- Reported and interpreted discrepancies directly to upper management

### Auditing Consultant

- Conducted special study and in-depth analysis of company's 401-K plan
- Audited internal controls of payroll deductions leading to proper accounting by 3rd- party investment company
- Results of audits assisted in maintaining good employee/management relations
- New York Utilities Company, New York, New York

### Cost of Service Analyst

- Performed and coordinated embedded and marginal cost of service studies
- Reviewed FERC and ICC rulings and orders for impact and incorporated appropriate changes into cost-of-service models
- Gathered necessary information and prepared various regulatory financial reports and rate filings

- Assisted in coordination and preparation of electric and gas rate filing schedules resulting in grant of rate increases
- Prepared cost studies and monthly billing calculations for contract customers

### **Internal Auditor**

- Conducted audits for management to assess effectiveness of controls, accuracy of financial records, and efficiency of operations
- Provided proper checks and balances over company's various financial operations
- Uncovered internal control weaknesses in company's bidding practices
- Assessed and evaluated management's responses to audits
- Supervised employees during audits
- Audits performed included District/Area Offices and Storerooms, Power Plant Storerooms, Fuel Receiving and Accounting, Accounts Payable, Purchasing, Cash and Temporary Investments

### **Regulatory Accountant**

- As sole regulatory accountant, prepared and coordinated annual regulatory reports to State Commerce Commission and Federal Energy Regulatory Commission, handling annual operating revenues of over \$4,000,000. Prepared financial statements for wholesale and retail rate cases
- Researched GAAP accounting and regulatory accounting questions that arose within the company
- Requested to teach Regulatory Accounting credit course to the Economics Engineering class
- Initiated computerization of financial statements
- Successfully filed for and was granted rate increases

### **General Accountant**

- Reconciled NYUP's cash account to bank statements and general ledger balance for previous three years, allowing major accounting firm to issue unqualified opinion leading to positive effects on company's stock price
- Accurately handled 338 service-area bank statements and 18 disbursing banks' statements monthly
- Prepared monthly closing entries and annual inventory adjustments for storerooms
- Other Positions Held: VITA, New York College, 1989 to Present

### **Education**

Bachelor of Science degree in Accounting and Business Administration (Economics)

New York City College, New, York

CPA Examination Preparation Intensive Course

Various continuing education courses, seminars, and workshops in accounting