

### **Career Highlights**

- CPA with 12 years of solid experience in all accounting and finance functions, including SEC reporting, budgeting and analysis, international consolidation, cost accounting as well as general ledger accounting.
- Significant SEC reporting experience in big 4 auditing firm and industry (10K's, 10Q's, 8K's, and S-1) and strong technical accounting research skill
- Due diligence on various successful merger-and-acquisition transactions
- Updated knowledge of recent GAAP and Sarbanes-Oxley
- Public accounting experience from Big 4 CPA firm as well as industry experience in high-tech public and pre-IPO companies
- Team player, positive attitude and highly motivated

### **Professional Experience**

#### ***Technical Accounting Manager Megapath, Pleasanton, CA 2006 – Present***

- Serve as one of the Company's subject matter experts on complex accounting issues, including but not limited to SFAS 123R, FIN 48, SFAS 133, SFAS 141 and 142
- Preparing technical accounting memos documenting the Company's accounting position/treatment for complex accounting transactions and M&A activities
- Researching new accounting guidance from the FASB, SEC and other regulatory bodies, including evaluating the impact of new guidance on the Company's financial statements
- Perform technical reviews of complex footnotes and sections of the financial statements
- Resolving, negotiating and coordinating accounting issues with the Company's external auditors
- Supporting Company-wide educational efforts on finance and accounting related issues by doing monthly presentation to all finance and accounting managers
- Preparing the preliminary and final purchase accounting related to acquisitions
- Assisting with preparing SEC and other filings related to acquisitions (1933 Act filings; Form 8-Ks)
- Preparing pro forma financial information in accordance with SEC requirements related to acquisitions
- Acting as the SOX lead for the M&A function

#### ***Senior Audit Associate Comerica, San Jose, CA 2005 – 2006***

Main Clients - TSMC Inc. (for quarterly, interim, year end audit, SEC and 404)  
Golden Gate Software and Symphony software (for year end audit)  
Ultra Clean (S-1, secondary offering)  
Coherent (debt offering)  
Genus (Acquisition by German company Axison)

- Solidified Technical GAAP Accounting skills through field works.
- Identified and researched issues and guidance using firm's technical resources for client's M&A activities and new accounting pronouncements and regulations
- Provided guidance to and mentored staff and tracked goals throughout the engagement
- Reviewed work papers in compliance with firm's policy and GAAP guidance
- Resolved pending areas during and subsequent to fieldwork.

- Developed and maintain effective working relationships with client personnel and met clients' satisfaction
- Audited public client's SEC reporting packages and S-1 filings for secondary offering

***Senior Consolidation Accountant Samsung, Foster City, CA 2004 – 2005***  
**Reported to Corporate Controller**

- Prepared and Reviewed SEC reporting package and management reports ( 10K, 10Q and 8K)
- Prepared equity roll-forward schedule and cashflow statement during quarter-end
- Implemented stock-based compensation expense calculation under FAS 123R
- Helped in setting up international subsidiary and OTC business structure
- Researched and advised accounting treatment related to mergers and acquisitions of domestic and foreign companies under FIN 46 and other GAAP guidance
- Wrote up technical accounting memos to document various accounting positions as a result of recent accounting changes
- Performed minority interest calculation and other procedures for business acquisition
- Performed worldwide remeasurement according to FAS 52
- Worked in monthly, quarterly close process and prepared financial statements
- Prepared major balance sheet account reconciliations and flux analysis
- Interacted with finance department in Asia Pacific to ensure compliance with US GAAP
- Prepared elimination journal entries and transfer pricing journal entries for foreign subsidiaries
- Prepared interim and annual audit schedules
- Maintained and updated SOX key control documents
- Worked with E&Y external auditor firm during quarterly reviews and annual audits

***Financial Consultant (Senior Accountant-Accounting Manager) 2001-2003***

- Prepared month-end close schedules ensured accurate and timely completion of financial reporting.
- Prepared financial budget and forecasting packages on quarterly basis
- Prepared conversion of international currencies, inter-company elimination, and consolidation of foreign office financials.
- Worked with manufacturing department on COGS, gross margin, inventory control, and cost variance analysis.
- Analyzed all balance sheet accounts and selected P&L accounts, researched on large fluctuations and explained variances
- Coordinated annual audit and quarterly reviews, prepared audit schedules for internal and external auditors
- Inter-company account analysis including foreign exchange and CTA in accordance with FAS52
- Assisted in preparing SEC, 10Q & 10K, earnings press release and other external reporting requirements
- In charge of the pro forma calculation of stock-based compensation expense using the information from equity edge

***Accounting Manager Sunrise Telecom, San Jose, CA 1996 - 2000***

20 million start-up networking company, acquired by Symmetricom Inc (NASDAQ: SYMM)  
 Established all financial relationships with banking institutions. Initiated financial operations, budgeting, planning, and reporting. Created business plans for 3 rounds of VC financing resulting in \$8.0 million in additional capital investment. Handled all accounting and IT functions.

- Hands on experience of all accounting functions (AP, AR, GL and Financial Reporting)
- Prepared annual budget analysis and forecasting to top management
- Prepared monthly, quarterly, and annual financial statements
- Worked with PWC for pre-IPO audit for three years financial statements
- Assisted CFO on Due diligence on acquisition activity

### **Education**

CPA State of California, member of AICPA

MBA Accounting (1996), California State University at Berkley

Undergraduate Classes: California State University at Berkley

B. A. (1991) Institute of International Relations, London, England