# Debbie P. Payne, MBA, MAFM

Houston Community College - Southeast campus 6815 Rustic St. Houston, Texas 77087 (713) 718-7000

#### **Education**

M.A.F.M. Master of Accounting and Financial Mgmt. (w/ distinction) (2006)
M.B.A. Master of Business Administration (2006)
B.A. Bachelor of Science – Accounting (magna cum laude) (2002)

# **Teaching Experience**

Funds & Financial Statements

Atlanta, Georgia

Adjunct Accounting Instructor (Campus) 2013 - 2016Department of Business Lone Star College Tomball, Texas Adjunct Accounting Instructor (Campus) 2012 - present Department of Business Houston Community College Houston, Texas Adjunct Accounting Instructor (Campus/Online) 2010 - 2013Department of Business Georgia Perimeter College Decatur, Georgia Adjunct professor 2008 - 2011Department of Business University of Phoenix Sandy Springs, Georgia Assistant Professor 2006 - 2012Department of Business DeVry University Decatur, Georgia Director, Bylaws 2006 - 2012Association for the Improvement of Minorities (AIM) Internal Revenue Service Atlanta, Georgia Senior Lead Instructor 2006 - 2012Internal Revenue Service Governmental / State Local

## Professional, Technical and Work Related Experiences

## **Houston Community College**

8/2012 - present

Two-Year University (Harris, Houston, TX)

# **Accounting Professor**

- plan and conduct courses in relevant curriculum in a postsecondary environment.
- teach undergraduate, graduate, or other college-level courses, as well as preparing students for the CPA exam.
- plan lessons, assign and grade assignments and exams, and provide advice for students who are pursuing specific goals.
- specialize in any number of topics, and often supplement teaching with research and academic writing in the field.

## **Addison Group**

3/2012 - 8/2015

Consulting, Recruiter, Finance & Accounting

#### **Senior Accountant**

#### **Southern Chemical Company**

- Prepare, examine, and analyze accounting records, financial statements, and other financial reports to assess accuracy, completeness, and conformance to reporting and procedural standards.
- Compute taxes owed and prepare tax returns, ensuring compliance with payment, reporting and other tax requirements.
- Analyze business operations, trends, costs, revenues, financial commitments, and obligations, to project future revenues and expenses or to provide advice.
- Report to management regarding the finances of establishment.
- Ensure proper usage of tables of accounts, and assign entries to proper accounts.
- Develop, maintain, and analyze budgets, preparing periodic reports that compare budgeted costs to actual costs.

# **U.S. Department of Treasury**

6/2006 - 8/2012

Internal Revenue Service

#### **Revenue Agent**

- Provide proactive decision-making, working with customers, businesses, CFOs, CEOs and the legal and financial communities.
- Display an impeccable knowledge of changing tax laws and accounting practices, as well as various types of businesses and industries.
- Perform analysis on taxable variance accounts and adjust as needed.
- Review internal revenue code standards and perform revaluations if necessary.
- Provide guidance to internal customers, and ensured department and related company activities were in compliance.
  - Reduced assigned case deficit by 45%

#### **Immucor Gamma**

Medical Manufacturing

# Cost Accountant

- Prepared and book journal entries for inventory, COGS, overhead allocations, and other assigned accounts for month-end close.
- Reconciled Immucor inventory and instrument fixed asset accounts on a monthly basis.
- Performed analysis on manufacturing variance accounts and adjust as needed.
- Reviewed inventory standard costs and perform revaluations if necessary.
- Analyzed gross margin by product on a monthly, quarterly, and year-to-date basis related company activities were in compliance.

## **Suntory Water Group (Crystal Springs Water)**

2/2002 - 3/2004

4/2004 - 6/2006

**Bottled Water Manufacturing** 

#### **Senior Cost Accountant**

- Prepared and monitored expense and cost summary reports to insure budget was met.
- Administered receipt of raw materials, branch transfers, and bill of lading confirmations.
- Verified and directed inventory Oracle entries in a timely manner.
- Utilized production schedule and set order standards to coordinate supply availability to include Chep pallets, raw materials, and non-inventories items.
- Notified management of discrepancies in raw material physical quality or shortages that influenced production capabilities.

#### Quaker Oats/PepsiCo

2/1997 - 2/2002

Sports Drink Manufacturing

#### **Senior Cost Accountant**

- Provided strong working knowledge of all SAP modules (inventory control, purchasing, MRP, product structures) and report-writing capabilities.
- o Reconciled several fixed asset accounts to reflect the monthly transactions.
- Provided support for all methods of depreciation including the ACRS and MACRS methods.
- Interacted with other departments to include branch locations, route sales, accounting, retail, and logistics.
- Coordinated all cycle count activities, daily, weekly, and monthly to include full goods, raw materials, resale, and empty bottles.
- Maintained accurate records and filing system in order to research and attain balance inventories

## **Professional Achievements and Publications**

Georgia Society of Certified Public Accountants (GSCPA) American Institute of Certified Accountants (AICPA) Institute of Management Accountants (IMA)

Committee Assignments and Administrative Services SACS Review Team - Southern Association of Colleges and Schools Vice President, National Society of Black Engineers, DeVry University

## Work-In-Progress

April 15 200X: Obligation as US Citizen or Perfectly Inflated Pay Date. I am currently working on a book about the roles of U.S. citizens falsifying tax returns to generate refunds.

Once Bitten; Twice Cry: In Debt Out of Work, When Does it End. I am currently working on a book about the economy, and a vast amount of individuals in debt and out of work.

**Book Review, William R. Lasher,** Practical Financial Management (with Printed Access Card Thomson One - Business School Edition 6-Month and Infotrac)

## **Courses Lectured**

- Accounting Business & Payroll
- Accounting Information Systems
- o Auditing
- o College Accounting I
- College Accounting II
- Corporate Taxation
- Cost Accounting
- Essential of Accounting
- Federal Taxation Corporations
- Federal Taxation Individual
- Financial Accounting
- Financial Management
- Foundations of Management
- Global Issues in Business
- o Governmental & Non-profit Accounting
- Intermediate Accounting I
- o Intermediate Accounting II
- o Intermediate Accounting III
- o Introduction to Business
- Introduction to Business and Technology
- Managerial Accounting
- Marketing Principles
- Principles of Financial Accounting
- o Principles of Management
- o Principles of Managerial Accounting
- o QuickBooks