

The HUB

CONNECTING YOU WITH SPARTANBURG'S IMA

Imaspartanburg.org

carolinasouncil.imanet.org

APRIL 2016

INSTITUTE OF MANAGEMENT ACCOUNTANTS

Monthly Lunch
meetings held at

The Piedmont Club
361 E. Main St.
Spartanburg

Next Meeting
July 19, 11:30 a.m.

Regular Members \$20.00
Retired Members \$16.00
Students \$11.00

September Meeting (location change)
George Dean Johnson, Jr.
College of Business and Economics
160 East St. John Street
Spartanburg, SC 29306
Cost—TBD

IMA Spartanburg 2015-2016 Board

President

Michael Wooten

President-Elect

Jennifer Johnson

Vice Presidents

Harvey Hicks
Glenda Sparnell
Angela Geter
Elizabeth Cole

Directors / Council / Committee Members

Susan Mullins
Jonathon Wills
Jill Blondo
Travis Sutton
Amie Busbee
Peggy Reeves
Harold Rakes
Beverli Kuszto
Rick Thompson
Denny Boll
Brandon Finn
Richard Burgess
Hina Amalean

The board meets before every lunch
meeting at 11:00. All members are
invited to attend.

Power Your Potential

Dear IMA Spartanburg Area Chapter Members:

I want to welcome you all to this new IMA year. I would like to thank our Chapter's outgoing President Angela Geter and last year's Board for their service to the Spartanburg Chapter. Very special thank you to Paul Garner for his work these past two years as Treasurer. We have several new folks on this year's Board: Jonathon Wills is taking over as Treasurer and Hina Amalean will be our new Assistant Treasurer. Brandon Finn will be serving as our Chapter's Auditor, and Jennifer Johnson will round out our new Board members as President Elect.

With the hope that we can make our monthly meetings more accessible to our membership, we are going to schedule five meetings at the George. These meetings will not be the usual luncheons, but will begin at 5:30. The first of these meetings will be on September 20th with Ethics as the subject. More information will be in the September newsletter.

For this month, and the August meeting, we will have our normal luncheon at the Piedmont club. The buffet will begin at 11:30 and the speaker will commence at noon. I do have one request of you attending this upcoming July 19th meeting, please bring several business cards. I am teaching Cost Accounting this summer, and requiring my students attend our luncheon. So, they may ask you for your business card.

The Chapter would also like to recognize Katie Burnette for her five years of membership.

There will be an Evite (email) invitation for this month's meeting sent to you. Please, respond as promptly as possible. If you do not receive the email and want to attend the luncheon, please contact Beverli Kuszto (bkuszto@wabtec.com) no later than Friday, July 15 and she will add you to the list.

Take care,

Michael Wooten

IMA President, Spartanburg Chapter 2016-2017

Instructor of Accounting

George Dean Johnson, Jr.

College of Business and Economics

160 East St. John Street

Spartanburg, SC 29306

864.503.5241

mwooten@uscupstate.edu

Ageter@spartanarts.org

IMA Spartanburg Chapter – July 19, 2016



Harry Rittenour **Rear Admiral in the United States Navy**

“Reflections on Leadership during Crisis and Change ”

Harry Rittenour spent almost 29 years in the Navy before joining the corporate world. He completed two combat tours in Vietnam and commanded an aviation squadron, a command and control ship in the Persian Gulf, and the nuclear-powered aircraft carrier USS Enterprise with a crew of over 5,000. He then served on the Joint Staff in the Pentagon where he received a letter of appreciation from President George H. W. Bush for his work on a treaty to ban the use of chemical weapons. He was promoted to Rear Admiral and completed a tour on the Navy Staff where he established and promoted requirements for aircraft carriers and aviation training. His efforts led to the approval of Congressional funding for the nuclear-powered aircraft carrier USS Ronald Reagan and the selection of a new joint primary aircraft training system for the Navy, Marines, and Air Force.

After retiring from the Navy Harry joined the executive team at Perceptron, Inc., a global machine vision company that provides process control systems to automotive Original Equipment Manufacturers for use in body shop assembly plants. He was appointed president and CEO of Perceptron, Inc. in early 2008. He led the executive team through a successful reorganization that better aligned the company for current conditions and future growth. As a result Perceptron grew stronger and emerged with a solid customer base, a new product line under development, and a robust balance sheet with no debt, and cash available for investment. He retired from Perceptron in late 2013.

Rittenour earned a bachelor's degree from the U.S. Naval Academy with a concentration in Electrical Engineering and an MBA from the University of California Los Angeles (Anderson School) in Operations Management.



REGIONAL CPE OPPORTUNITIES

Watch your emails for these regional council CPE events

IMA Columbia Chapter Fall Conference

October 21, 2016

8 Hours

IMA Spartanburg Area / Greenville Winter Conference

February 24, 2017

8 Hours

CAROLINAS COUNCIL SCHOLARSHIP

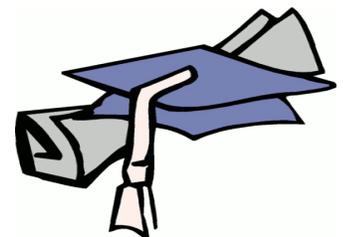
The Carolinas Council, the first regional Council formed in the Institute of Management Accountants (IMA), awards annually two (2) \$1,000 scholarships to students enrolled in a four year education program and one (1) \$500 scholarship for a student enrolled in a two year education program.

Any IMA student member who has not previously received a Carolinas Council IMA scholarship is encouraged to apply. A copy of the scholarship criteria and application form can be found on our website.

<http://carolinascouncil.imanet.org/carolinas-council-scholarship>

If you have any questions please contact Kim Coleman at

kvgcoleman@hotmail.com or Jamie Long at jlong@mriraleigh.com.



JOB OPPORTUNITY

ETV Endowment of South Carolina, Inc. South Carolina Educational Communications, Inc.

Position Title: Financial Officer

Reports to: Executive Director

Responsibilities:

- Promulgate and disseminate Board financial policies and guidelines, internally and externally.
- Prepare budget in consultation with the Executive Director and SCETV President.
- Make revenue forecasts.
- Coordinate the annual audit, preparation of tax returns and communication with the independent auditors.
- Maintain financial records and reporting system with dual control.
- Review all monthly financial statements concerning revenue/expenditures in comparison to budget for presentation to Board and Executive Director.
- Approve all monthly account reconciliations.
- Oversee all expenditures with timely warning regarding deviation from budget plans.
- Coordinate investment of Endowment funds in accordance with Board-approved investment policy.
- Administer the financial aspects of all grants including financial reports to grantors.
- Approve invoices and advances, with the exception of those self-submitted, which are approved by the Executive Director or Accounting Manager.
- Review and code cash receipts.
- Sign disbursement checks.
- Review and approve payroll.
- Manage employee benefits, including health insurance and 401k.
- Handle personnel issues with consultation of Executive Director.
- Communicate directly with SCETV President regarding timetable for payment.
- Consult with the Executive Director on long-range and short-range plans.
- Coordinate all meetings and communications of the Audit Committee and Finance and Investment Committee; provide detailed financial information and analysis.
- Work with Endowment membership staff to provide relevant and sufficient financial and membership information for effective planning, operation and member satisfaction.
- Oversee membership functions and database systems of the Endowment.
- Review and edit grant proposals including detailed analysis of project budgets.
- Review contracts.
- Review and/or edit Endowment and SCEC materials.
- Act as a duly authorized signatory.

JOB OPPORTUNITY (cont'd)

Qualifications:

- Bachelor's degree with a minimum of 4 years' management experience. CPA preferred.
- Excellent written and oral communications skills.
- Ability to interact positively and confidently with staff, donors, Board members and the community at large.
- Excellent computer skills including proficiency with Microsoft Word, Excel, Power Point and Outlook. Experience with Raiser's Edge and Financial Edge a plus.

Applicants are asked to submit a resume and list of references to the attention of Coby C. Henney, CPA, CFRE, Executive Director, ETV Endowment of South Carolina, Inc. via email at araffo@etvendowment.org. EEOE. Salary is commensurate with experience, and the ETV Endowment offers a comprehensive benefits package. Candidates must consent to a drug screen, credit check and criminal background check.

Please contact the ETV Endowment office directly if you are interested



THE SPARTANBURG COUNTY FOUNDATION
Your Community Foundation

Director of Finance Position

Profile of a Successful Candidate

The ideal candidate will have a strong interest in the mission of The Spartanburg County Foundation and a desire to contribute to the work by maintaining the financial integrity and stewardship of the organization. The position requires someone who is able to balance a range of responsibilities and works proactively to address the organization's financial and system requirements, as well as the needs of donors and other constituents with professionalism.

Minimum Qualifications

BS in Accounting or Finance

CPA license preferred

A minimum of five years of accounting experience – preference given to candidates with both public accounting and industry experience

Knowledge of GAAP and FASB standards

Excellent analytical skills

Sound judgment with high ethical standards

Strong managerial and supervisory skills – preference given to candidate with management experience

Strong technology acumen and proven knowledge of accounting and financial systems, e.g. Blackbaud, FIMS, Pearl

Excellent project management skills

Excellent computer skills

Excellent teamwork and communications skills

Deadline to Apply: July 25, 2016, 12:00 noon

Please send resume to: Spartanburg County Foundation Director of Finance, 424 East Kennedy Street, Spartanburg, South Carolina 29302 or you may email resume to the attention of Hilary Lewis at hlewis@spcf.org A very competitive compensation package is commensurate to the candidates experience and qualifications. No phone calls please.

2016-2017 Chapter Meetings

**** Note new meeting location for some of the meetings * ***

The Piedmont Club
361 E. Main St.
Spartanburg

Regular Members \$20.00
Retired Members \$16.00
Students \$11.00

Lunch Meeting

George Dean Johnson, Jr.
College of Business and Eco-
nomics
160 East St. John Street
Spartanburg, SC 29306

Cost—TBD

Evening Meeting

July 19 at the Piedmont Club at 11:30
Leadership Focus: Admiral Harry Rittenhour

Aug 16 at the Piedmont Club at 11:30
*Government Affairs Focus: David Britt, County Councilman, Chairman of
Economic Development Council*

Sep 20 at the George at 5:30pm
Ethics Focus: Philip Swincegood, Finance Dept Chair, Wofford College

Oct 18 at the George at 5:30pm
Economics Focus: 2017 Outlook, Wells Fargo

Nov 22 at the Piedmont Club at 11:30
Accounting Focus: 2017 Standards Update, PwC

Dec 20 at the Piedmont Club at 11:30
Audit and Compliance Focus:

Jan 17 at the George at 5:30
Regional Focus: Allen Smith, Spartanburg Chamber of Commerce

Feb 21 at the George at 5:30

Is The CMA Designation Worth It?

By [Amy Fontinelle](#)

The Certified Management Accountant (CMA) professional credential, offered by the Institute of Management Accountants (IMA), is the certification to get if you're in the management accounting profession. While you don't have to become a CMA to work as a management accountant, more than 30,000 people have chosen to do so since the program's inception in 1972, and you might want to as well. In this article, we'll take a look at what four CMA holders have to say about the designation's benefits.

Why Become a CMA?

The professionals we interviewed all said they pursued [the CMA credential](#) for career advancement.

"I decided to go after my CMA because I felt that the CPA left some gap in the trade skills that I needed to have to continue my career in industry," says Ben Mulling, CFO of TENTE Casters, Inc., in Hebron, Ky. Mulling is a member of IMA's Global Board of Directors and also holds the [Certified Public Accountant \(CPA\)](#) and Certified Information Technology Professional (CITP) designations.

Lon Searle, CFO of YESCO Franchising LLC in Salt Lake City, Utah, said he decided to become a CMA because he knew he would be promoted to CFO someday and he wanted to be prepared to be a world-class financial leader.

Steve Kuchen, a member of the IMA's Small Business Financial and Regulatory Affairs Committee, says, "After leaving a job, I [went to a search firm](#) specializing in finance and accounting professionals and the recruiter really impressed upon me how important it was to have some credentials after my name. He thought that the CMA would be just right based on my prior experiences and interests."

Financial Cost

Earning your CMA has the following financial costs:

- Annual IMA membership fees are \$39 to \$230 depending on whether you are a student, academic, young professional or professional.
- CMA program entrance costs \$225, but student or academic IMA members are eligible for a \$150 discount.
- CMA exam fees are \$300 or \$350 per part, depending on how you register and when you take the exams, for a total of \$600 or \$700.
- The ongoing annual CMA maintenance fee is \$30.

You may spend additional money on test-prep materials, such as \$470 for an online self-study course or \$1,110 for an online self-study course plus textbooks and access to an online test bank. Finally, some continuing professional education (CPE) materials and activities cost money, but there are also options to earn CPE credits for free.

Time Commitment

Earning your CMA requires a significant time commitment. You have to meet requirements for [education and work experience](#). You'll also need to study for and pass two exams, which you're allowed a maximum of three years from program entry to complete. Once you become a CMA, you must complete 30 hours of continuing professional education annually. But just how much time does the program actually take if you already have a bachelor's degree and the two years of required work experience?

Mulling says the CMA process took him about 12 months, including study time and exams. He earned his CMA in 2008.

For Searle, who also became a CMA in 2008, it was a longer process. "For two years, I spent an average of four hours a week studying for the CMA exam," he says. "I listened to CDs during my commute and studied online using practice tests." The effort paid off: "I used skills and knowledge I acquired during my studies in my position at work almost immediately," he says.

Susan E. Bos, tax and accounting manager for the Washtenaw County, Mich., treasurer's office and a member of the IMA's Global Board of Directors, says it took her about a year and a half to study for the CMA exam. "I already had the work experience and had already passed the CPA exam, which gave me credit for one of the four parts," she says. The exam had a four-part program when she earned her designation, in 1996. Bos is also a [Certified Fraud Examiner](#) (CFE).

Kuchen also earned his CMA in 1996, when the four-part exam was in place. It took him about 18 months to earn the credential because of other demands on his time and because he had been out of school for a few years when he began pursuing the designation.

Passing the Exam

Given the time and expense involved in preparing for the exams, you'll want to do your best to pass on the first try.

"My advice is to set a study schedule and stick to it religiously. Plan out your week and achievement markers and commit yourself to keeping those goals," Mulling says.

Kuchen says he initially took an in-person [study class at a local college](#). The class helped him "immensely," he says. It got him back into the flow of studying and, because it was taught by professionals who had experience grading the CMA exam, he learned what graders were looking for in the open-ended question parts of the test. "After that, I used a private company's self-guided software study program, which also helped me a great deal," he says.

"Apply the principles in your career and find opportunities to use new skills," says Searle. "This will make you comfortable with the principles and familiar with applying them in different situations." Searle also says he listened to the audio lessons several times until they were very familiar, because he learns best from audio or classroom instruction.

Bos says she used the Gleim books. She did every multiple choice question and went over every essay question. She also took a one-day review class through her local IMA chapter. "If you prepare well, you will pass," she says.

Repetition in your study time is a major key to success, Mulling adds. "Keep reviewing previous-chapter and multiple-choice questions over and over," he says. "If you stay on track with your study schedule, you should do fine."

Job Opportunities, Career Advancement and Earning Potential

Searle says the CMA certification provides a very large advantage in the job market. There are jobs that require either a CPA or CMA designation, he says.

Mulling says the CMA credential has "tremendously" helped him in his career. "It provided me with critical decision-support skills that I have used to advance my career to CFO of my company," he says. Even with his CPA license, he says he could not have succeeded in guiding his company through the recession and back into growth mode without the skills he mastered as a CMA.

Bos says earning the CMA designation gave her credibility and confidence. "I was already working as an accountant for several years, but the CMA gave me more visibility," she says.

Like Mulling and Bos, Searle says the CMA has added value to his career. "I have used the knowledge gained during my studies for the exam in all areas of [my job as a CFO](#) including strategic planning, coaching staff, marketing, financial analysis, decision making and banking. It was a much more applicable educational experience than studying for and passing the CPA exam," he says.

Kuchen says attaining the CMA shows that you are serious about your career and interested in improving your skill set. He also says the CMA material is very relevant to real-world situations you might encounter, not only in finance and accounting, but also in other disciplines like information technology.

Finally, the IMA's [most recent annual survey](#) of its members found that CMAs earn nearly \$27,000 more in total compensation than non-CMAs.

The Bottom Line

Becoming a CMA involves a commitment of money and, most of all, time that shouldn't be taken lightly. But if you want to [pursue a career as a management accountant](#), the extra effort can pay off.

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CMA® Certification Entrance Fee and Exam Fee Increases

Effective July 1, 2013, ICMA® (Institute of Certified Management Accountants) will be raising the fees related to the CMA program:

- The CMA Exam Fee will increase from \$350 to \$380 per exam part. ICMA will continue to offer a \$100 discount if both parts are taken during the same testing window.
- The CMA Certification Entrance Fee for candidates entering the program will increase from \$225 to \$240.

The change in fees is the first increase made by ICMA in more than two years, reflecting the increase in costs to administer the program. We're confident you'll agree that CMA certification remains a wise investment of time and cost, enabling expanded career opportunities and earnings potential.

CMA® Certification Fee Structure Change for Student and Academic Members

Effective January 1, 2014, ICMA® (Institute of Certified Management Accountants) has made the following fee structure changes to the CMA program:

- The Student/ Academic CMA® Entrance Fee has increased from \$75 to \$120.
- The \$100 discount when a student or academic registers for both parts at the same time for the same testing window has been eliminated.

The new membership application with the updated rates can be found on IMA's website in the Online Store under Membership Products.



BIG FINANCIAL REWARD FOR PASSING THE CMA

The program discussed below lasts until May 31, 2016. Spartanburg Area Chapter of IMA members are eligible to be reimbursed up to \$380.00 for each part of the CMA that is passed plus the CMA Certification Entrance Fee of \$240.00. Here are the steps required:

1. Notify Ev Walker at ev-walker@morrisbb.net or call him at (828) 698-1196 that you will be taking the exam or one of the parts.
2. You pay for taking the exam and entrance fee.
3. If you pass, you will receive a written notice that you have passed. Give a copy to Ev either by scanning to his email, sending to Ev's home address (356 Laurel Park Place) or in person.

Ev will take the necessary steps to get you your money.

There is an exception to the \$380 payment and you can understand why. If your company reimburses you for the exam, we will not also pay you. However, if you had preparation study expenses like the CMA review course that you did not get reimbursed by your company, we will pay up to the \$380.00 per part passed with proper receipts to Ev.

The cost of taking the two-part exam is \$380.00 per part or \$660.00 if you take both parts during the same testing window plus the certification fee.

For IMA Students and Academic members, the Certification Entrance Fee will be \$75.00 with a 0% discount off each exam part. Rules 1-3 apply for IMA Students and Academic members.



How to Update Your Profile

Because IMA Global has just updated their Web Site, the instructions have changed. So if you have moved, changed jobs (retired also), got a new e-mail address, phone number, fax number, or a new area code for your telephone, you can easily update your profile through the following steps:

- Go to www.imanet.org.
- Click on log in
- Your log in is your IMA membership number
- Put in your password (Your last name)
- In the upper right hand corner you should see "Welcome, (And your Name)"
- Click on that
- Click on View my Account Profile
- Hit Go
- You can now edit your home and business address
- At the bottom of the screen, under My Communications methods, you can change your email and telephone numbers.

Check it out just to make sure IMA has everything correct. If going online is not for you, you can always call 1-800-638-4427 and speak to a customer representative about updating your profile.

It is important that we have the correct information. The Evite uses the current roster to notify you of meetings. Our newsletter director uses your email address on record to notify you that our newsletter is ready for viewing. If the information is not correct, you may not be getting communications in a timely manner.



Contacts:

Meeting Topic Ideas	Travis Sutton	sutton@inbox.com
CPE Certificates	Travis Sutton	sutton@inbox.com (Reference CPE Certificate in subject line of email.)
CMA Program	Michael Wooten	123@mwooten.com
Spartanburg IMA Website	Richard Burgess	rburgess@upstateits.com
EVITE	Beverli Kusztos	BKusztos@Wabtec.com
Carolinas Council Info	Peggy Reeves	PR Reeves@prtcn.com
Newsletter Input (submit by last week of month prior to issue date)	Jill Blondo	Jill.Blondo@SealedAir.com
Job Openings	Jill Blondo	Jill.Blondo@SealedAir.com



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Geology Word Search

Find the names of various rocks hidden in the puzzle.

T	N	X	E	J	F	Q	W	N	P	Y	N	O	C	R	I	Z	AMETHYST
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E	A	Z	J	A	T	O	L	K	P	M	N	W	N	A	L	A	BORAX
T	W	X	R	A	T	I	E	D	K	Y	H	I	R	D	Z	R	COPPER
I	P	T	D	Z	H	T	H	S	O	R	N	H	A	K	S		CUPRITE
E	Z	L	R	N	I	O	A	C	W	P	E	I	P	S	O	U	DIAMOND
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J	I	E	S	T	I	A	A	R	E	L	A	R	Z	B	A	U	GALENA
G	L	A	E	P	N	N	O	I	Z	T	Y	M	B	M	C	R	GARNET
R	V	N	N	J	Y	U	U	X	D	L	H	Z	Y	M	I	U	GOLD
A	E	E	Z	R	L	G	L	M	E	Q	B	Y	M	Y	M	G	GRANITE
N	R	L	S	F	H	S	G	K	I	H	O	O	S	E	K	R	GRAPHITE
I	D	A	B	G	E	R	U	B	Y	Y	R	O	V	T	H	W	GYPSUM
T	L	G	E	T	I	R	P	U	C	N	A	J	X	C	P	F	HALITE
E	O	E	T	I	H	P	A	R	G	A	X	K	B	E	Q	T	JADEITE
K	G	G	C	K	Y	B	C	O	P	P	E	R	A	X	J	B	LEUCITE

- AMETHYST
- BERYL
- BORAX
- COPPER
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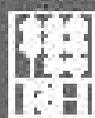
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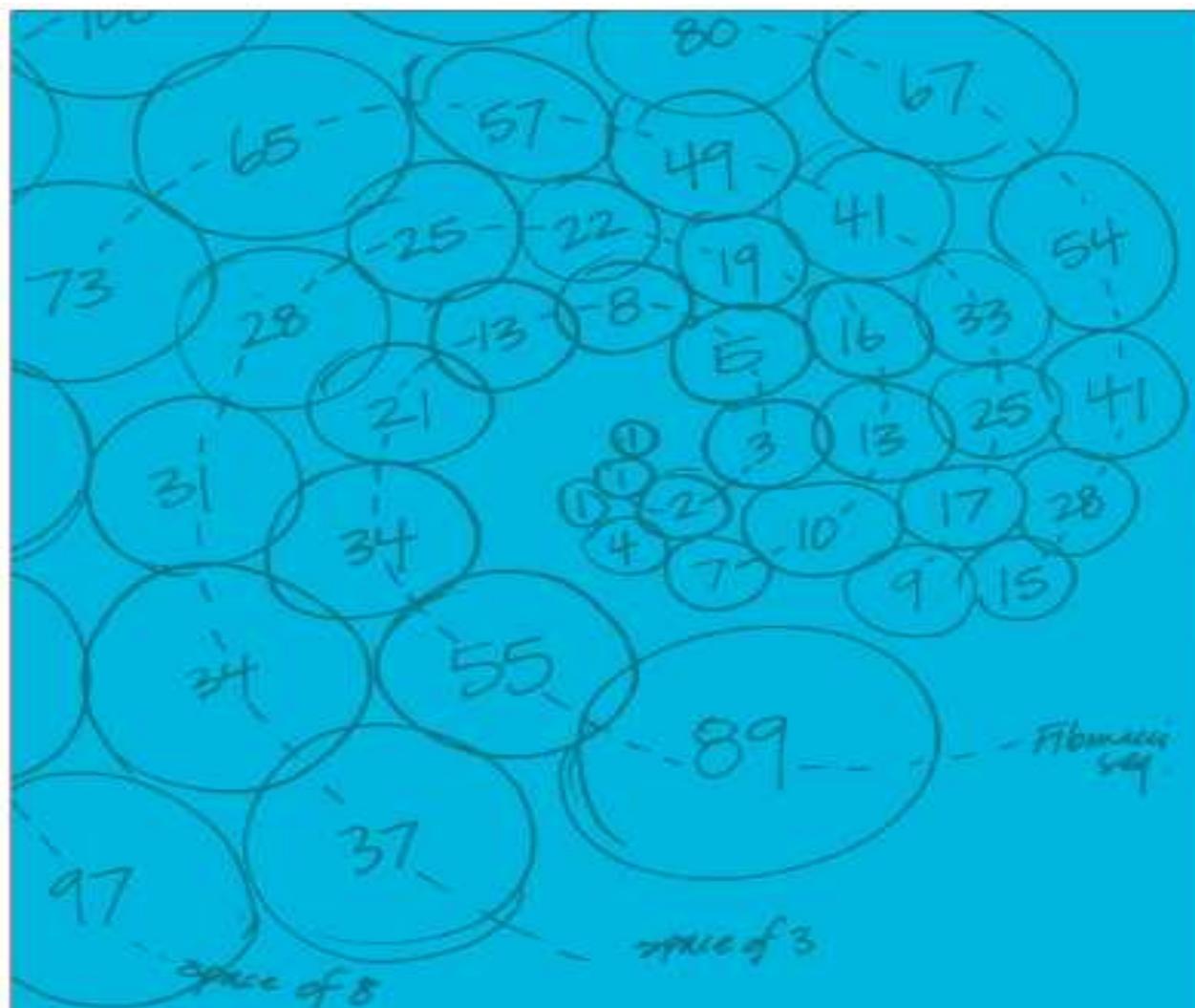
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