

Tom Blue's COVER LETTER (Resume Attached)



It's a crying shame that organizations neglect the path of least action to maximum profits in their communities ([youtube.com/watch?v=Q10_srZ-pbs&t=12s](https://www.youtube.com/watch?v=Q10_srZ-pbs&t=12s)). For the few that value community, like Lincoln Electric's founders did—still thriving with bonuses averaging 75% to 95% of annual wages (excluding the Lincoln brothers) over 92 consecutive years—LE far exceeds those neglecting their communities, as accounting records show. As a close advisor to the Lincoln brothers, a labor arbitrator, lawyer, engineer, chair of industrial psychology, and head of Philadelphia's war effort during WWII; Prof. A.B. Cummins wrote (1983), "Anyone fortunate enough to have experienced this explosion of talent and energy has seen the unblocking of basic human drives." In stark contrast, failure to thrive finds "pleasure precisely in what is most painful" with relations dismissive and conflicted (minerva.mic.ul.ie/vol9/Freud.html).

A first step in valuing what a community has to offer is to hire the best and the brightest. As for me, I have an extensive background in finance, management, public accounting, and as a controller. A development specialist in La Plata County, Colorado once referred to me as a "financial genius." I received the award as the outstanding accounting graduate of my class at the University of Nevada, Las Vegas and was the first CPA to earn a PhD in organizational behavior from Case



Western Reserve University. There, I studied management theory and group dynamics, which I put into practice as a controller.

Given my age, you might want me to set up a core group as a brain trust at the virtual Midlevel to include your controller, as well as heading allied, 6-month projects requiring my depth and expertise. Otherwise, this critical level remains empty and essential projects neglected (blueorganizational.com/a-huge-hole#vacant).

Thriving also takes knowing key quantum factors. The 100-year history of these factors dates from the 1927 Solvay Conference where 60% of the pictured attendees had received or were soon to receive a Nobel Prize. As the renown physicist Sean

Carroll emphasized, "Spoiler alert, all systems are quantum mechanical at heart."

Without this knowledge, you get the shuttered doors to Arthur Andersen & Co. where I got my first job out of college. Some of the best and brightest in public accounting worked there. Yet unaware of the quantum factors, the best Arthur could do was to spectacularly fail to thrive. Moreover, individuals can't grasp these quantum factors, but diverse communities do ([youtube.com/watch?v=w3ZRLlIWgHI&t=13s](https://www.youtube.com/watch?v=w3ZRLlIWgHI&t=13s)). As James Surowiecki explained in *The Wisdom of Crowds* (2004, page 10), individual confusion yields to community insights.



Here are some of those quantum insights. When studied at the organic small business pole vs. the mechanistic municipal government pole in organizations (Burns and Stalker, 1961, *The Management of Innovation*) dispensing with the misleading mixtures in between (Thomas Blue, 1985, Dissertation, Case Western), management pyramids reveal

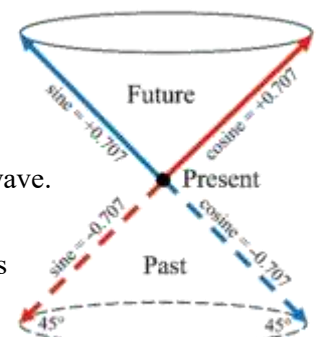
themselves to be, as Sean Carroll alerted us, quantum mechanical and flipped upside down $\nabla_{\text{CEO}} \rightarrow \Delta_{\text{CEO}}$ on their base.* Only flipped, as in the bottom cone, organizations inescapably remain stuck in the past without a core group in place. With the group and with the past and future entangled, as in the two cones for instance, there's no longer the pressing need to balance **authority** and **responsibility** in a management hierarchy, since they already balance in an electro-magnetic wave.

Full membership and shared leadership spread throughout the community, as the core group comes ever closer to least action. Then the group revolts and ejects the very person who led its development (Philip Slater, 1966, *Microcosms*). This purge of a key person confirms the primacy of community over lone-individual positions and works to clear vestiges of self-dealing that hinder least action. So your controller isn't the one booted, I train the group.

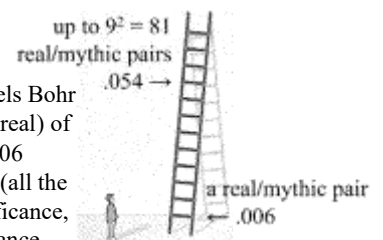
Sincerely,

Tom Blue, PhD

Vital Corporate Community
depicted in the four dimensions of spacetime with **authority** and **responsibility** at the internal electro-magnetic speed, in balance at 45° and entangled (+/-)



Note: While the elapsed time-squared would equal zero in a vacuum (at $0.707^2 - 0.707^2$) in a management structure it equals the minimum time along the path of least action.



*The climb up a management ladder follows the $h = 2\pi\Delta L$ quantum jumps between electron levels for which Niels Bohr (middle row, far right in the picture) won the Nobel Prize. The statistical uncertainty of authority (responsibility real) of .006 substitutes for Planck's constant of h and the uncertainty of responsibility (authority mythic) of $2\pi.001 = .006$ substitutes for orbital angular momentum of $2\pi\Delta L$, each level (n) limited to Stoner's (1929) n^2 real/mythic pairs (all the lower levels full). That puts the CEO in a pair on the first rung at .006, beyond the .005 threshold for clear significance, and community members on the ninth rung at $9 \times .006 = .054$, beyond the .050 threshold for suggested significance.

Tom Blue's Resume
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Profile: Dynamic professional with over 30 years as a CPA, licensed by Ohio, with experience in small to large businesses, startups, and with minority, women and veteran-owned certifications. With an advanced degree in organizational behavior, and having taught in business schools, his attention to detail, work ethic and excellent communication skills have aided in the success of for-profits and nonprofits.

Business Software Proficiencies: Microsoft Word, Microsoft Teams, Excel, PowerPoint, WordPress using Elementor Pro, QuickBooks and other accounting packages.

Professional Experience (back 10 years): Senior accountant 2026 to present at Dometic, a Swedish based conglomerate focusing on outdoor, recreational products. Work closely with the controller as Dometic shuts down its manufacturing plant in Limerick, PA and moves operations to an existing facility in Sparta, TN.

Controller, 2017–2026 for two closely held trucking companies along with two related real estate holding companies in Pennsylvania and New Jersey.

Responsibilities:

- Set up management and accounting systems. Import, review and correct multi-state payrolls for multiple, closely held business entities. Enter and track intercompany transfers.
- Online invoice processing, employee garnishments, and month-end closings.
- Prepare internal financial statements (including cash flow) reviewed with President.
- Prepare and submit minority and women-owned certifications and renewals.

Professional Highlights (back 11-20 years):

Controller, Northwest Indian College during a major period of reorganization. Controller, El Puente Community Development with a double and triple bottom line for social and environmental impact. The organization used his financial plan to win one of four grand prizes in the inaugural National Business Plan Competition for Nonprofit Organizations sponsored by the Yale School of Management and the Goldman Sachs Foundation. Assistant Controller, Women's Opportunities Resource Center; Controller, Care Partners Plus holding U.S. and Canadian patents on electronically mediated patient care and veteran-owned certified. Controller, Flexi-Rock stucco manufacturer for which he developed a detailed business plan and used that plan to secure funding.

Professional Highlights (back 21-30+ years):

CPA firms: Arthur Anderson (AA) first job out of college as junior accountant, where he found a 1.5 million-dollar coverup on an SEC audit—a forerunner to trillions lost from the Enron coverups that shut down AA; specialist in agricultural accounts to include grain elevators and farm implement dealerships; his own CPA firm: various auto dealerships and medium to small companies, as well as audits for a Ford dealership, an HVAC company, and a Mortgage Banking firm; chapter 11 plan of reorganization and assistance with ISO certification for specialty a chemical company; Controller, TransWorld Helicopter a manufacturer of Bell-type helicopters for agricultural field spraying.

Additional Skills and Abilities:

- Excellent verbal and written communication skills (developed company websites).
- Extensive experience in the training and development of task-directed workgroups
- Strong work ethic and excellent interpersonal skills.
- Ability to learn new software packages, changing office processes and procedures.

Other Professional Experience:

SCORE Mentor and Philadelphia Chapter Treasurer; Regional Coordinator-Cleveland Region for the Ohio Minority Contractors Assistant Program. Instructor at University of Louisiana at Monroe (founding member Beta Alpha Psi, The National Accounting Fraternity), Fort Lewis College, Quincy University, Philadelphia Community College, and Muhlenberg College; Treasurer, Melrose B'nai Israel Emanu-El; Chairman of the Community Development Council, Willard, OH.

Education: University of Nevada, Las Vegas, bachelor's degree (award as outstanding accounting graduate of his class); PhD in organizational behavior from Case Western Reserve University.