

## EDUCATIONAL PROGRAMS FOR ATTORNEYS

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## EDUCATIONAL PROGRAMS - TOPICS

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### Forensic Accounting

PROGRAM ONE (60 mins w/questions)

## FORENSIC ACCOUNTING: REALITY'S BITE

- Effective and protective strategies

Brief:

Attorneys have come to rely upon forensic accountants to be the primary financial investigator, the consulting financial expert and / or the testifying expert in financial investigations and disputes.

This presentation outlines effective ways of using forensic accounting, not only for a client's discovery, but also to protect a client from an adversary's discovery.

The presentation features a phased engagement approach which is a step by step methodology that efficiently manages time and fees and yields conclusions based upon parameters defined by the attorney. Also, a phased engagement provides control of the scope of the engagement with decision points throughout.

## EDUCATIONAL PROGRAMS - TOPICS

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### Forensic Accounting

PROGRAM TWO (60 mins w/questions)

## FORENSIC ACCOUNTING:

- How To Make A Winning Case Out of Nothing

Brief:

While described in words, cases are ultimately won on the basis of effectively derived and presented numbers, facts and documentation. This presentation will demonstrate how to do so even when you have little or nothing to start with.

Financial Arguments are won or lost based on the strength of the numbers. Very often, only one party in the argument has complete records and, typically, it is the other party that retains forensic accountants to help support a client's position. It is this client's position that this presentation will help.

## EDUCATIONAL PROGRAMS - TOPICS

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### Business Valuations

PROGRAM THREE (60 mins w/questions)

## **BUSINESS VALUATION:** Nuts, Bolts, Traps and Pitfalls

Brief:

Your client has a business, but you don't know how much it is worth. Should you Know? Why? Moreover, you've seen valuation reports before, but you don't know what they mean? What credentials should you look for in a valuation professional? And how do you know the report in your hands is reasonable? This presentation will assist you in understanding when a business valuation is necessary, how to go about assessing the abilities of valuers, and how to evaluate the valuator's report.

### The essentials of Business Valuations including:

- When to make the call for a valuation.
- The Importance of Professional Credentials  
- The Good, the Bad, the Ugly
- User Beware - What's the definition of value?
- The Methods and the Madness of valuation approaches
- Discounts and Premiums - When and why the whole doesn't always equal the sum of it's parts

## EDUCATIONAL PROGRAMS - TOPICS

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### Business Valuations

PROGRAM FOUR (60 mins w/questions)

## **BUSINESS VALUATION:** The Voire Dire Challenge - Does the Business Valuation Expert Measure Up?

Brief:

*Daubert. Kumho Tire.* You have heard about the cases and you know credibility of your expert and the relevance if his or her testimony is critical to qualification of your expert and reliance on his or her report.

This presentation is designed to help lawyers hire qualified appraisers and for courts to evaluate their qualifications. The material is presented so it may be understood by attorneys who do not have a financial background.

Straightforward examples are used throughout. Attendees will leave the presentation with an understanding of the fundamental concepts of Business Valuation, a list of pertinent questions for each fundamental concept, and a variety of helpful materials for future use, including a convenient checklist for reviewing written valuation reports, a table of cases organized by subject matter and broken down by jurisdiction, a summary of empirical studies and resources on minority discounts, and a summary of empirical studies and resources on liquidity discounts.

## EDUCATIONAL PROGRAMS

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### Presenter Bios

#### Steven M. Kaplan, CPA/ABV, MBA - Principal

Steve is the principal in charge of Business Valuation, Forensic Accounting and Litigation Support services for EZKR. Prior to joining EZKR, Steve was a partner in the valuation and litigation support firm of Blaustein, Lynne & Co., LLP, where he provided business valuation, forensic accounting, collaborative practice, alternative dispute resolution, litigation support and tax services for matrimonial, estate and gift, economic damage, dissenting shareholder and merger and acquisition purposes.

He has written tax articles for the CPA Journal, appeared on the PBS “Dollar for Dollar” TV program, served as a tax editor and consultant for Thompson Publishing Co. and Harcourt Brace Professional Publishing, and lectured on a variety of tax and matrimonial dissolution topics for the New York State Society of Certified Public Accountants and the Foundation for Accounting Education.

Steve is past President of the New York State Society of Certified Public Accountant’s Rockland chapter, a member of the NYS Society of CPA’s statewide Professional Ethics Committee, and is also past Co-Chair of the NYS Society of Certified Public Accountant’s Westchester Chapter Litigation Support Committee. He was also a member of Representative Benjamin Gilman’s Economic Advisory Council, and served as an advisory board member for the North Rockland High School Academy of Finance. Steve also served on the Blind Brook – Rye School District Board of Education and as a member of the Editorial Advisory Board. He has been a contributing author for Aspen Publishing’s CPA Litigation Service Counselor and for National Litigation Consultants’ Review. Steve serves on the Board of Directors of the multi-disciplinary New York Association of Collaborative Professionals.

Education: State University of New York at Albany – B.S. in Accounting  
Bernard M. Baruch College. - MBA - Taxation

## EDUCATIONAL PROGRAMS

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## EZKR Company Background

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EZKR is Westchester's leading accounting and consulting firm. For over 35 years EZKR has been a progressive, forward-looking firm on the leading edge of the accounting profession.

We have developed the unique ability to provide large accounting firm resources while delivering high quality services to both small and large clients.

Client service forms the foundation of our business philosophy. We are committed to delivering cost-effective, professional and reliable services that provide our clients with value in many ways. We offer solutions to financial challenges and pro-active strategies for our clients financial well-being.

The EZKR staff is well-trained and experienced. They possess a wealth of knowledge that is put to use daily in assisting our clients and other professionals to achieve their goals.

### Partners and Principals:

Howard P. Klein, CPA, MS - Managing Partner  
Arthur E. Eisman, CPA, JD  
Harvey D. Zucker, CPA  
Douglas S. Ruttenberg, CPA  
Alan Chalfin, CPA, MBA  
William Zeboris, CPA  
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## ACCOUNTING AND TAX

Income tax return preparation  
Estate tax return preparation  
Gift tax return preparation  
Low Income Housing tax credits  
Reviews and Compilations  
Empire Zone tax programs  
Fiduciary accounting  
Internal acctg. dept. functions

## AUDITS

Commercial audits  
Not-for-Profit audits  
401k audits  
Pension audits  
Co-op and Condominium audits  
Reviews and Compilations  
Yellow Book and A-133 audits  
Cost Certifications

## FINANCIAL CONSULTING

Tax planning  
Business budgeting / projections  
Business succession planning  
Exit strategies  
Preparation for sale  
Mergers and Acquisitions  
Profit enhancement  
Capitalization  
Business financial planning  
Collaborative divorce

Personal financial planning  
Personal budgeting  
Retirement planning  
Estate planning

## VALUATIONS

Buy/Sell agreements  
Impairment of Goodwill (FAS 142)  
Purchase Price Allocation (FAS 141)  
Business succession planning  
Planning for growth and exit strategies  
Shareholder and Partner disputes  
Liquidation-Reorganization  
Estate and Gift tax planning and compliance  
Matrimonial disputes / Divorce, including Expert testimony  
Mergers and Acquisitions

## LITIGATION SUPPORT AND ALTERNATIVE DISPUTE RESOLUTION

Forensic accounting and analysis  
- Economic loss analysis  
- Breach of Contract analysis  
- Fraud and Embezzlement  
Insurance claims analysis  
- Electronic data discovery and analysis  
- Shareholder and Partner disputes

Expert testimony  
Consulting expert  
Arbitration  
Mediation  
Collaborative divorce  
Business and Asset valuation

## TRANSACTION ANALYSIS

Due Diligence  
Mergers and Acquisitions  
Sales and Divestitures

## CORPORATE RECOVERY SERVICES

Profit improvement plans  
Analyze and monitor short-term cash flows  
Viability analysis  
Search for hidden / undervalued assets  
Debt restructuring / loan work-outs  
Support to debtors / creditors / chapter 7 and 11 trustees and counsels  
Examinerships / Trusteeships  
Solvency analysis  
Investigate potential preferences and fraudulent transfers  
Assist in preparation / review of plans of reorganization / liquidation  
Formulate exit strategies