

EDUCATIONAL PROGRAMS FOR ATTORNEYS



EDUCATIONAL PROGRAMS - TOPICS



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



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



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

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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



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



EZKR Company Background

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
Barbara E. Bel, 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