

CURRICULUM VITAE

Jason R. Pierce

CPA, CMA, CFM, CVA, CFFA



Academic and Professional Credentials

- Certified Forensic Financial Analyst Specializing in Financial Litigation, 2009
- Certified Valuation Analyst, 2007
- Certified Financial Manager, 2004
- Masters of Business Administration, University of Alaska Anchorage, 2002
- Certified Managerial Accountant, 1998
- Certified Public Accountant, 1998
- Bachelor of Arts, Business Administration (accounting emphasis), University of Tennessee, 1994

Professional History

- Manager, Mikunda, Cottrell & Co., 2006 to present (Anchorage, Alaska)
- Shareholder, O'Connor & Pierce, CPAs, 2002 to 2006 (Anchorage, Alaska)
 - Progressively more responsible staff positions, 1996 to 2002
- Instructor, National Association of Certified Valuation Analysts, 2007 to present
 - Classes: Small Business Case Study Workshop, Business Valuation Fundamentals for CPAs
- Adjunct Professor, Danube University, 2007 to present (Krems, Austria)
 - Class: MBA 618 Financial Statement Analysis
- Adjunct Professor, Alaska Pacific University, 2005 to present (Anchorage, Alaska)
 - Classes: MBA 623 Business Valuation, MBA 618 Financial Statement Analysis, AC 465 Auditing, and AC 470 Income Taxation
- Adjunct Professor, University of Alaska Anchorage, 2004 – 2005 (Anchorage, Alaska)
 - Classes: ACCT 201 Financial Accounting and ACCT 452 Auditing

Professional Affiliations

- National Association of Certified Valuation Analysts
 - President, Alaska Chapter since 2008
 - Technical reviewer: Fundamentals, Techniques and Theory Manual; the Calculations and Applications of the Income and Asset Approaches Manual, Working Through the BV Standards Maze, and Corporate Valuation – Theory and Application Manual.
- Alaska InvestNET
 - Treasurer, Board term 2008 – 2010
- Alaska Society of Certified Public Accountants
 - Board member, term 2008 – 2009
 - Chair – 360° Financial Literacy Committee

- American Institute of Certified Public Accountants
 - Member, Forensic and Valuation Services (FVS) Section
 - Completed CPA Ambassador Program Training 2007
- Anchorage Estate Planning Council
- Appraisal Issues Task Force
- Institute of Management Accountants
 - Past President – Alaska Chapter
 - Other positions held: Treasurer, Director of Corporate & Academic Relations, Vice-President Administration

Experience

- Business valuations and litigation support projects including work related to mergers and acquisitions, gift and estate, purchase price allocations, intangible impairment, marital dissolution, contractual disputes, and arbitration/expert witness cases.
- Consulting projects dealing with various business matters including forensic accounting, lost profits, damage calculations, breakeven analysis, overhead and variance analysis, troubleshooting, and other specialized engagements.
- Business plans for start-up and existing operations, including entity formation, deal structure, and sensitivity analysis. Approximately \$10 million has been funded from these engagements.
- Tax preparation and planning for individuals, corporations, partnerships, and limited liability companies.
- Business and financial accounting projects including compiled, reviewed and audited financial statements for a variety of industries and governmental entities.
- Interim management positions held (including CFO, General Manager, and Controller) for various clients.

Presentations Given to Various Business and Professional Organizations

- “Business Valuations: Determining Value”
- “What’s Your Business Worth?”
- “Financial Statement Analysis – Getting the Story Behind the Numbers”
- “Risk, Return and Estimating Value”
- “Exit Planning”
- “Tax Update – The Small Business and Work Opportunity Tax Act of 2007”
- “Business Valuations – Overview & Applications”
- “Business Plans That Get Funded”
- “Succession Planning Facts & Fantasies”
- “Business Valuation Update 2007 – Select Transfer Tax Issues”
- “Tax Update – Pension Protection Act & the Tax Increase Prevention and Reconciliation Act”
- “AICPA’s Statement on Standards for Valuation Services: What it means for CPAs”
- “Tax Considerations of the Exxon Valdez Oil Spill Award”
- “Small Business Tax Issues for 2008”

- “Fair Value for Financial Reporting: Understanding Intangible Assets in the Credit Crisis”
- “Detecting Common Errors in Business Valuation Reports”
- “2010 Tax Update: Planning for Clients During Uncertainty”

Publications Authored Within the Last Ten Years

“AICPA’s Valuation Standards: What it means for CPA’s” Alaska Society of CPA’s and the Alaskan Chapter of Institute of Management Accountants Newsletters, October 2008.

Other Awards/Activities

- NACVA’s Outstanding Member Award, 1st quarter 2009
- NACVA’s Annual Conference Planning Committee Member
- Rating Official, SBA’s Small Business Person of the Year, 2008 – 2009, Anchorage, Alaska
- Tax Volunteer, College Goal Sunday 2009, Anchorage, Alaska
- Volunteer, AlaskaAdvantage I Know I Can Program 2009, Anchorage, Alaska
- Presenter, Service High School Career Day Fair 2009, Anchorage, Alaska

Continuing Education

Ongoing continuing education is required to retain all certifications and licenses. Current emphasis in education is on business valuation and litigation support.

Court Cases Which Required Expert Testimony in Last 10 Years

October 2005:	<i>Anderson v. Anderson</i>	Case No. 3AN-04-07161CI
September 2007:	<i>USA v. Colette et al</i>	Case No. 4:05-CR-42-RRB
March 2008:	<i>Widener v. Moore</i>	Case No. 3AN-06-09690 CI
December 2008:	<i>Erickson v. Kilpatrick</i>	Case No. 3AN-07-6096 CI
May 2009:	<i>Hughes v. Hughes</i>	Case No. 3KO-08-00186 CI
January 2010:	<i>Richardson vs. Richardson</i>	Case No. 3AN-08-10139 CI

NOTE: Does not include court appointed cases in which expert services were provided and testimony was required at depositions or at hearings.