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The Value Examiner[®]

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Get Paid What You're Worth: How to Raise Prices and Keep Clients Happy

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By Matt Rampe, ASA, PCC



Most business valuation professionals work too hard, are too educated, and are too talented not to get paid what they're worth. Assuming you're on board with raising prices—or just making more money—how does it happen in reality? To answer that question, three main areas need to be addressed: Pricing, positioning, and impostor syndrome.

From the Editor Expert Witnesses in the Hot Seat

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By Dan Shiffrin, JD, Editor,
The Value Examiner

For business valuation and financial forensics professionals who testify in court as expert witnesses, challenges to the admissibility of their testimony are a fact of life. Often, these challenges take the form of a *Daubert* motion, which seeks to exclude an expert's opinion on the ground that it is outside the scope of his or her expertise or is based on unreliable principles or methods. This article offers highlights of PricewaterhouseCoopers' yearly study of *Daubert* challenges to appraisers, accountants, and other financial experts; reviews a recent court case that illustrates the often nuanced distinction between permissible expert opinion and impermissible conclusion of law; and provides an update on proposed amendments to the Federal Rules of Evidence that may raise the bar for admissibility of expert testimony.

The What, Why, Who, and How of Occupational Fraud: Introduction (Part I of III)

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By Eric J. Barr



This three-part series on occupational fraud begins by answering these questions: What is fraud? What are the primary categories of fraud? Why commit fraud? Who commits fraud? How are frauds concealed? Parts II and III will explain how various actual frauds occurred and were later discovered, and how larger damages were (or could have been) avoided.

COLUMNS & DEPARTMENTS

Academic Review

Academic Research Briefs

By Peter L. Lohrey, PhD, CVA, CDBV

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This column provides readers with summaries of contemporary research in valuation and forensic accounting. In this issue, the author reviews “The Impact of Control on the Discount for Lack of Marketability,” by Johan Van den Cruyce, Managing Director at Atlas Services Belgium.

Legal Insights

Courtside View: Valuation and Financial Forensics Perspectives from the Bench

By Michael J. Molder, JD, CPA, CFE, CVA, MAFF

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Courtside View highlights recent decisions by federal and state courts addressing significant valuation, financial forensics, and expert witnessing issues. In this issue, the author reviews two cases involving motions to preclude the testimony of financial experts on grounds that

they overstepped their areas of expertise: *Kavod Pharmaceuticals LLC v. Sigmapharm Laboratories., LLC (In re Tri Harbor Holdings Corporation)* and *USA Promlite Technology Inc. v. City of Hildalgo.*



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SUBMISSION STANDARDS

The Value Examiner is devoted to current, articulate, concise, and practical articles on business valuation, litigation consulting, fraud deterrence, matrimonial litigation support, mergers and acquisitions, practice management, exit planning, and building enterprise value. Articles submitted for publication should range from 800 to 4,000 words.

Manuscripts should be submitted via the Scholastica professional journal management platform. For more information, or to submit an article, please visit: <https://www.nacva.com/tveauthors>. By clicking on the “Submit via Scholastica” button, you can view detailed editorial and submission guidelines. If you have questions, please contact Dan Shiffrin, Editor, at DanS1@NACVA.com, or Lynne Johnson, Associate Editor, at LynneJ1@NACVA.com.

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