

**MICHAEL G. KAPLAN, CPA, CVA, CFFA**  
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## **EXPERIENCE SUMMARY**

Mr. Kaplan has more than 35 years of experience in the areas of forensic accounting, business valuation and litigation consulting. He is the principal of Kaplan Abraham Burkert Associates, Forensic Valuation Consultants and senior advisor at Freeman & Mills, Inc., Consultants to Management & Counsel. He has rendered services in numerous litigation matters, including business litigation, professional malpractice matters, fraud and embezzlement, intellectual property, marital dissolution, loss of earnings, employment matters, and partner and shareholder disputes. He has qualified to testify in court as an expert witness in approximately 250 matters. Mr. Kaplan has also served as a court appointed expert and accounting referee.

Mr. Kaplan is actively involved in the educational field. He has served on the faculty of the Marshall School of Business and Leventhal School of Accounting at the University of Southern California. He has lectured to various Bar Association groups, CPA groups, appraiser groups, and other professional organizations. Mr. Kaplan has also lectured at regional and worldwide conferences of international associations of accounting firms. He has developed and presented continuing education programs in financial and management accounting, economic damages, forensic accounting, business valuation, and the CPA's role in litigation. He has authored publications in the areas of Business Valuation, Litigation Practice Marketing, Valuation Practice Management, the Accounting Expert, and Marital Dissolution.

Mr. Kaplan is a principal member of the training development team of the National Association of Certified Valuation Analysts (NACVA) and director of NACVA's Forensic Institute. Mr. Kaplan is the recipient of NACVA's 1997 Circle of Light Award (the highest distinction awarded to NACVA instructors), 1996 Instructor of the Year Award, and numerous Instructor of Exceptional Distinction Awards. Mr. Kaplan is also the recipient of NACVA's 1998 Outstanding Member Award.

## **PROFESSIONAL PRACTICE**

Principal - *Kaplan Abraham Burkert Associates* – Los Angeles, CA

Senior Advisor - *Freeman & Mills, Inc.* – Los Angeles, CA

## **FACULTY POSITIONS**

1982 - 2000

**University of Southern California**

Leventhal School of Accounting and Marshall School of Business

1974 - 1980, California State University, Northridge

## **EDUCATION**

**MBA**, University of Southern California – 1969

**BS**, Business Administration, University of Southern California – 1968

## **PROFESSIONAL LICENSE**

**Certified Public Accountant** - California – 1976

## **CREDENTIALS IN BUSINESS VALUATION AND FORENSICS**

### **Certified Valuation Analyst (CVA)**

National Association of Certified Valuation Analysts (NACVA)

### **Certified Forensic Financial Analyst (CFFA)**

NACVA Forensic Institute

### **Accredited in Business Valuation (ABV)**

American Institute of Certified Public Accountants

### **Certified In Financial Forensics (CFF)**

American Institute of Certified Public Accountants

## **PRESENTATIONS**

MR. KAPLAN HAS PRESENTED AT MEETINGS OF THE FOLLOWING ORGANIZATIONS:

American Institute of Certified Public Accountants  
California Society of Certified Public Accountants  
Louisiana Society of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
Pennsylvania Institute of Certified Public Accountants  
Michigan Association of Certified Public Accountants  
Minnesota Society of Certified Public Accountants  
Illinois CPA Society  
Institute of Management Accountants  
Institute of Internal Auditors  
National Association of Certified Valuation Analysts  
National Litigation Support Services Association  
New York State Society of Certified Public Accountants  
American Society of Appraisers  
American Society of Women Accountants  
Affiliated Conference of Practicing Accountants  
CPA Associates  
Associated Accounting Firms International  
DFK International  
Kaiser Permanente  
Los Angeles County Bar Association  
Beverly Hills Bar Association  
Hughes Electronics Corporation  
Florida Department of Transportation  
Forensic Expert Witness Association  
Financial Consulting Group  
SEAK, Inc  
Business Valuation Resources  
Internal Revenue Service

## **PRESENTATIONS (continued)**

MR. KAPLAN'S PRESENTATIONS HAVE BEEN IN THE FOLLOWING AREAS:

- Accounts Payable Fraud
- Forensic Accounting
- Litigation Support
- The CPA as an Expert Witness
- Business Valuation
- The Attorney/CPA Team in Marital Dissolution
- Internal Control and Profit Enhancement
- Financial Accounting
- Management Accounting
- Strategic and Communications Issues for Forensic Experts
- Defending the Business Valuation in Court
- Defining the Scope of Economic Damages
- Motions to Exclude Expert Testimony
- Case Law Update

## **PROFESSIONAL ORGANIZATION MEMBERSHIPS**

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Institute of Business Appraisers
- National Association of Certified Valuation Analysts

## **PROFESSIONAL BOARD AND COMMITTEE POSITIONS**

Certification Board – National Association of Certified Valuation Analysts  
(Member 1998 – 1999, Chairman 1999 - 2000)

Litigation Forensics Board – National Association of Certified Valuation Analysts  
(Member 2000 – 2006, Chairman 2000 - 2004)

President – Financial Forensics Institute – National Association of Certified Valuation Analysts  
(2000 – present)

Editorial Review Board – National Litigation Consultants' Review (2004 – 2007, 2008 -  
present)

Forensic and Litigation Services Committee – American Institute of Certified Public  
Accountants (2004 – 2005)

Executive Advisory Board – National Association of Certified Valuation Analysts (2006 – 2009,  
2010 – present, Chairman 2007 – 2008)

## **COMMUNITY SERVICE**

Mr. Kaplan serves on the Board of the K.E.N Project, a non-profit organization that provides services to families of disabled children.

Mr. Kaplan currently serves on the Board of Congregation Or Ami in Calabasas, CA (President 2005 - 2007).

## **PUBLICATIONS**

*"A Divorce Settlement Should Be A Business Deal"* Los Angeles Business Journal,  
March 13, 1989

*"Business Appraisal"* Affiliated Conference of Practicing Accountants, 1990

*"Experts in Business Valuation Aid in Trial Strategy"* National Law Journal,  
March 24, 1997

*"Selecting Accountants as Expert Witnesses"* California Lawyer, February 1998

*"Considering Business Valuation?"* The Practicing CPA, February 2000

*"How to Market a Litigation Consulting Services Niche"* AICPA 2001

*"Say Cheese"* Journal of Forensic Accounting, June 2002,  
National Litigation Consultants' Review, December 2004

*"The Valuation of Development Stage Companies – Somewhere Over the Rainbow?"*  
National Litigation Consultants' Review, April 2004

*"Expert Opinion vs. Team Opinion"* National Litigation Consultants' Review, July 2004

*"Mediation and the Financial Expert"* National Litigation Consultants' Review,  
October 2004

Book Review: *"Forgotten Statistics"* National Litigation Consultants' Review, February  
2005

*"The Statement of Limiting Conditions: Food for Cross Examination"* National  
Litigation Consultants' Review, May 2005

*"The Expert Report: Know the Reader"* National Litigation Consultants' Review,  
July 2005

*"Objection, Your Honor"* National Litigation Consultants' Review, December 2005

## **PUBLICATIONS (continued)**

Book Review: *“How to Become a Dangerous Expert Witness”* National Litigation Consultants’ Review, February 2006

*“A Tale of Three Experts”* National Litigation Consultants’ Review, May 2006

*“Financial Experts: A Powerful but Underused Tool in Mediation”* Financial Valuation and Litigation Expert, June 2006

*“The Evidence vs. The Litigant’s Spin on the Evidence”* Financial Valuation and Litigation Expert, October/November 2006

*“The Power of Mediation,”* Workplace Today, January 2, 2007

*“The Valuation Expert’s Roadmap to Self Destruction,”* National Litigation Consultants’ Review, May 2007

*“Valuation Experts and Invited Risk”* Financial Valuation and Litigation Expert, June/July 2007

*“Sufficient Relevant Evidence”* National Litigation Consultants’ Review, February 2009

*“Using Forensic Evidence in a Lost Profits Case”* Business Valuation Resources, 2009

*“Ten Deadly Mistakes of Expert Witnesses”* National Litigation Consultants’ Review, July 2009

*“Eleven Ways that Attorneys Kill Their Own Experts”* Financial Valuation and Litigation Expert, October/November 2009

*“Counsel’s Agenda vs. The Expert’s Responsibilities”* National Litigation Consultants’ Review, March 2010

*“The Calculation Engagement: A Powerful Tool in Litigation”* National Litigation Consultants’ Review, June/July 2010