

CONTRIBUTING AUTHORS

Steven Babitsky, Esq., is President of SEAK, Inc. Mr. Babitsky was a personal injury trial attorney for twenty years and is the former managing partner of the firm Kistin, Babitsky, Latimer & Beitman. Mr. Babitsky is the co-author of the texts *Writing and Defending Your Expert Report: The Step-by-Step Guide with Models*; *How to Excel During Cross-Examination: Techniques for Experts That Work*; *Cross-Examination: The Comprehensive Guide For Experts*; *The Comprehensive Forensic Services Manual: The Essential Resources for All Experts*; *National Guide to Expert Witness Fees and Billing Procedures*; and *How to Excel During Depositions: Techniques for Experts That Work*. Attorney Babitsky is seminar leader for the Annual National Expert Witness and Litigation Conference, and trains hundreds of experts every year.

David Barnhill is an attorney for the Montana Department of Public Health & Human Services, Child Support Enforcement Division, where he serves as an interstate attorney, working on cases originating in other states or foreign nations regarding establishment of paternity and child support orders and their enforcement. He is also a part-time adjunct instructor at the Helena Center of Technology of the University of Montana, where he currently teaches classes in ethics and employment law. Previously, Mr. Barnhill taught numerous courses in business and law at Montana State University in Bozeman, as well as at Carroll College in Helena, Montana. Mr. Barnhill earned his J.D. degree from the University of Montana, and he also holds a B.A. degree in History from the University of Montana, having graduated with honors. Mr. Barnhill has several years of professional legal experience, which includes serving as a county attorney and a city attorney, in addition to experience in private general practice.

Dana Basney, MSBA, CPA, CIRA, CVA is a shareholder in the Certified Public Accounting Firm of Mayer Hoffman McCann P.C., and is a Director of CBIZ Nation Smith Hermes Diamond in San Diego. He is the Director in charge of the San Diego office's due diligence, litigation and insolvency services. Mr. Basney has qualified and testified as an expert witness on numerous occasions in cases involving

accounting, valuation and tax matters before the Federal District and Bankruptcy Courts and California Superior Courts. Additionally, Mr. Basney has acted as a consultant to attorneys in both civil and criminal cases in Federal District Court, state courts, and the High Courts of Guam and American Samoa. Mr. Basney has also been appointed as special master, joint expert in matters of valuation and accounting, mediator and settlement referee in a number of court cases. Mr. Basney has taught a variety of accounting and business classes since 1978. Since 1982, he has taught accounting classes through the University of California at San Diego Extension program, including classes in advanced accounting, consolidations, mergers, acquisitions, managerial accounting, financial statement analysis, and the State Board of Accountancy approved Professional Ethics and Conduct for Accountants class. He is a member of the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, the Institute of Managerial Accountants, the Association of Insolvency Accountants, the Institute of Business Appraisers, Inc., and the Bankruptcy Forum. He has served on the San Diego Family Law Bar's Business Valuation Subcommittee. He has also co-chaired both the Ethics Committee and the Litigation Support Committee for the San Diego Chapter of the California Society Certified Public Accountants.

Thomas A. Buckhoff, Ph.D., CPA, CFE is an Associate Professor of Forensic Accounting at Georgia Southern University. Dr. Buckhoff also works as a senior forensic consultant for Eide Bailly, LLP - Fraudwise Division. Dr. Buckhoff received his Bachelors and Master of Accountancy degrees from Brigham Young University and his Ph.D. in accounting from the University of Kentucky. He is a Certified Public Accountant (CPA) and a Certified Fraud Examiner (CFE). Previously, Dr. Buckhoff worked as a senior forensic accountant for Eide Bailly, LLP - Fraudwise Division, as the Eide Bailly Professor of Forensic Accounting at North Dakota State University, and as an Assistant Professor at the University of Southern Maine. Dr. Buckhoff frequently conducts anti-fraud continuing professional education (CPE) seminars for organizations including the American Institute of Certified Public Accountants, American Accounting Association, Association of Certified Fraud Examiners, state CPA societies, state auditors, CPA Australia, law enforcement agencies, and various *Fortune* 500 companies. Tom has published a variety of anti-fraud articles in the *Journal of Forensic Accounting*, *Journal of Accountancy*, *Advances in Accounting Education*, *Journal of Financial Crime*, *The CPA Journal*, *New Accountant*, *Issues in Accounting Education*, and *The White Paper: Topical Issues in White-Collar Crime*. He is on the editorial board for *The CPA Journal* and served as Associate Editor for the *Journal of Forensic Accounting*.

D. Larry Crumbley, Ph.D., CPA, CFD, CrFA is KPMG endowed Professor of Accounting at Louisiana State University, in Baton Rouge, Louisiana. He is the Editor-in-Chief of the *Journal of Forensic Accounting: Auditing, Fraud and Risk*, former chair of the Executive Board of Forensic Accountants, member of the NACVA's Fraud Deterrence Board, and the AICPA's Fraud Task Force (2003-2004). A frequent contributor to the *Forensic Examiner*, Professor Crumbley is co-author of the CCH *Master Auditing Guide*, along with more than 50 other books and 350 articles. His latest book, entitled *Forensic and Investigative Accounting*, is published by Commerce Clearing House. Some of his 12 educational novels have as the main character a forensic accountant.

Susan Haack, Ph.D. is Cooper Senior Scholar in Arts and Sciences, Professor of Philosophy, and Professor of Law at the University of Miami, Coral Gables, Florida. Dr. Haack is author of *Defending Science - Within Reason: Between Scientism and Cynicism* (2003).

William Hillison, CPA, CMA, is a Professor of Accounting at Florida State University where he teaches courses on auditing and accounting information systems. He has published more than 60 academic and professional articles and co-authors the popular book, *CPA Review - Auditing*, with Irv Gleim.

Bonita K. Peterson Kramer, Ph.D., CPA, CMA, CIA is a Professor of Accounting in the College of Business at Montana State University in Bozeman, where she teaches courses in auditing, financial accounting, and fraud examination. Dr. Peterson is responsible for preparing graduate students for the auditing section of the CPA exam, and for the past three years her graduate auditing students have ranked #3, #1 and #2 in the country for their first-time pass rate on the auditing portion of the exam. In 2003, she was awarded the Montana Society of Certified Public Accountants Jack J. Kempner Outstanding Educator Award. Her research focuses primarily on accounting education and fraud-related topics, and she has published articles in several academic and practitioner journals, including *Behavioral Research in Accounting*, *Issues in Accounting Education*, *Journal of Accounting Education*, *Advances in Accounting Education*, *Strategic Finance*, *Journal of Forensic Accounting*, *Journal of Accountancy*, *The CPA Journal*, and *Internal Auditor*. She has also co-authored an on-line fraud examination practice set, published in 2004, by Thomson/Southwestern Publishing Company.

James J. Mangraviti, Jr., Esq., has trained hundreds of expert witnesses across the United States and Canada. He is a former trial lawyer with experience in defense and plaintiff personal injury law and insurance law. He currently serves as Vice President and General Counsel of SEAK, Inc. Mr. Mangraviti received his BA degree in mathematics summa cum laude from Boston College and his JD degree cum laude from Boston College Law School. His publications include the texts *Cross-Examination: The Comprehensive Guide For Experts*; *National Guide to Expert Witness Fees and Billing Procedures*; *Writing and Defending Your IME Report*; *The Successful Physician Negotiator: How to Get What You Deserve*; *How to Excel During Cross-Examination: Techniques for Experts That Work*; *How to Excel During Depositions: Techniques for Experts That Work*; *The Comprehensive Forensic Services Manual: The Essential Resources for All Experts*; and *Writing and Defending Your Expert Report: The Step-by-Step Guide with Models*.

William M. Michaelson, CPA, CFE, MAE, DABFA, has provided accounting services for over 28 years throughout the country and internationally. Mr. Michaelson is a graduate of the University of Miami and a Certified Public Accountant in Florida and Tennessee. As president of Michaelson & Co., P.A., an accounting and consulting firm located in West Palm Beach, Florida, Mr. Michaelson has successfully developed expertise in forensic accounting and fraud detection, including serving as an expert witness in court proceedings. He holds the distinction of Certified Fraud Examiner and is a frequent speaker on fraud detection and forensic accounting topics before national, state and local forums. Bill has written articles for publications such as *The Journal of Accountancy*, *The Practical Accountant*, and *Florida CPA Today*, and is a member of the Editorial Board of the *Journal of Forensic Accounting*. He is a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, Florida Advisory Committee on Arson Prevention, and the Academy of Experts, an international professional society and qualifying body for experienced expert witnesses, and is a Diplomat of the American Board of Forensic Accountants.

David Nolte is the founding principal at Fulcrum Financial Inquiry LLP. He has 30 years experience performing forensic accounting, auditing, business appraisals, and related financial consulting. He regularly serves as an expert witness involving accounting, business valuation, finance and economic damages. Mr. Nolte is a Certified Public Accountant (CPA), an Accredited Senior Appraiser (ASA), and a Registered Investment Advisor. The website address of Fulcrum Financial Inquiry LLP is www.fulcruminquiry.com.

Carl Pacini is Associate Professor of Accounting and Business Law at Florida Gulf Coast University, where he teaches auditing, forensic accounting, international accounting and business law courses. In his forensic accounting courses, he has worked closely with the FBI and IRS. He also teaches as an Adjunct Professor of Forensic Accounting at Florida Atlantic University in Ft. Lauderdale. He received his Ph.D. in accounting from Florida State University in 1997 and his law degree from the University of Notre Dame in 1979. He is a Florida CPA, a Certified Financial Services Auditor, and a member of the Florida Bar. He has worked as a practicing attorney, internal compliance auditor, and vice president of real estate lending in the banking industry in Central Florida. He has published over 45 articles in various academic and practitioner journals including the *Journal of Forensic Accounting*, *Journal of Accountancy*, *The CPA Journal*, *Internal Auditing*, *Journal of Business Finance and Accounting*, *Abacus*, and the *American Business Law Journal*. In a recent article identifying prolific authors of accounting literature, Dr. Pacini was cited as one of the three most prolific authors for Ph.D. graduates of the year 1997.

Walter J. Pagano, MPA, CPA, CFE, DABFA is a legal support services partner at Eisner LLP with over 30 years of IRS and public accounting experience in forensic accounting, fraud auditing, negotiating and settling civil and criminal tax controversies, assisting attorneys in a wide variety of white-collar crime and internal investigations, professional responsibility, accounting and tax malpractice, commercial, and civil litigation matters. Mr. Pagano has expertise in testifying in federal and state courts as well as arbitration hearings; and has served as court appointed forensic accountant. Mr. Pagano served as a revenue agent, instructor, commodity textbook author, and appeals officer with the IRS in New Jersey from 1973 to 1983. During his career in government service, Mr. Pagano assisted federal prosecutors in prosecuting tax evasion, false returns, and aiding and abetting cases.

Mark H. Taylor, Ph.D., CPA is John P. Begley Endowed Chair in Accounting at Creighton University's College of Business Administration in Omaha, Nebraska. His primary teaching and research interests are in financial statement auditing and fraud examination. Mark has previously held appointments at Brigham Young University, the University of South Carolina, and the University of Nebraska, Lincoln. Dr. Taylor earned his Ph.D. from the University of Arizona in 1994 and his research has been published in a number of leading academic journals. He serves on a number of editorial boards of research journals and fulfills consulting roles to public and private companies.

Steven C. Thompson, Ph.D., CPA is currently an Associate Professor at Texas State University, San Marcos, Texas. Dr. Thompson previously served on the faculties at Florida Gulf Coast University, the University of Houston and as an Adjunct Professor at the University of Virginia. In between his academic assignments, Steve spent two years with Ernst & Young, LLP in their Washington National Tax Education office where he re-engineered several tax education programs and developed a distance learning platform. Besides his teaching assignments, Dr. Thompson is a contributing author to many editions of various textbooks, has written numerous articles for publication in tax journals, has testified before the United States Congress on tax legislation and, for the past 4 years, has been the webmaster for the American Taxation Association. Most recently, he has joined the editorial board of the American Institute of Certified Public Accountants' *Tax Adviser Journal*. For the past 25 years, Steve has been the AICPA's lecturer on consolidated return and partnership tax issues in the summer Tax Education Program held at the University of Illinois.