



Forensic Accounting: Establishing Value In Dissenting Shareholder Cases

Dissenting shareholder issues can be incredibly complex matters. To strengthen their cases, many attorneys enlist the services of a forensic accountant.

These specialized accountants typically provide litigation support that involves the quantification of economic damages using accounting and auditing techniques. An experienced forensic accountant essentially serves as a “financial specialist” for attorneys, providing expert advice and serving as a consulting expert and testifying expert witness.

Why Do I Need A Specialist?

A thorough understanding of the standard of value is vitally important when performing any type of valuation — but especially in dissenter rights cases. Fair value and fair market value, for example, are two different standards of value and, depending on how they are defined, can lead to vastly different valuation conclusions.

To complicate matters further, the definition of the same standard of value can vary widely between states.

It is also important to understand how the selection and use of various valuation approaches and methods will be perceived. The analysis method itself may very well come under scrutiny to determine any bias in its projections.

Our team of accounting professionals can supply the needed expertise and independence to help strengthen your

case in matters of dissenting shareholder issues.