

ON THE COVER



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Navigating the New Reality: A Preview of NACVA and the CTI's Virtual Super Conference

With Brien Jones, NACVA's Chief Operations Officer and Executive Vice President of Business Development and Daniel Shiffrin, Editor, The Value Examiner

The ink was barely dry on NACVA and the CTI's 2020 conference brochure when the COVID-19 outbreak changed everything. Fortunately, the organizations were able to switch to a virtual model without missing a beat. *The Value Examiner* had an opportunity to speak to Brien Jones about the virtual conference and the enhanced benefits it offers.

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8 Uncharted Territory: Impact of COVID-19 on the Valuation Profession

By Daniel Shiffrin, Editor, The Value Examiner

For valuation professionals, the crisis has a wide-ranging impact on their practices, affecting everything from the valuation process itself to client relations, practice management, business development, and information security.

12 The New Revenue Accounting Standard: Impact on Economic Damages Analyses

By Ralph Nach, CPA and Michael D. Pakter, CPA, CVA, MAFF

In the January/February 2020 issue, we explored the impact on business valuation of the new revenue recognition accounting standard. The purpose of this article is to continue educating readers by examining the standard's impact on financial analyses prepared in connection with economic damages engagements and by discussing the factors that damages experts should consider when performing these engagements.

17 Just Compensation for Taking Property Under the Fifth Amendment Part II: Legal Process and Determination of Just Compensation

By Alan B. Clements, PhD, Esq., CPA

Part I of this article explained the legal foundation for a Fifth Amendment takings case, including the legal definition of a taking and the public use requirement. Part II focuses on the procedural steps in the takings process and the unique valuation issues that arise in connection with calculating just compensation.

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Academic Research Briefs*By Peter L. Lohrey, PhD, CVA, CDBV*

This column provides readers with summaries of contemporary research in valuation and forensic accounting. Summarized manuscripts—selected from numerous academic research outlets—cover significant developments that affect the ever-changing valuation and forensic accounting landscape. The objective is to increase awareness of recently completed research that advances knowledge of these subjects.

28 HEALTHCARE INSIGHTS

Healthcare Valuation Implications of COVID-19*By Todd A. Zigrang, MBA, MHA, FACHE, CVA, ASA and Jessica L. Bailey-Wheaton, Esq.*

The COVID-19 global pandemic has brought a time of grave uncertainty for U.S. healthcare and the greater economy, which may have significant valuation implications—both now and in the future.

36 LEGAL INSIGHTS

Courtside View: Valuation Perspectives from the Bench*By Kimberly Tavares, CVA*

This column highlights recent decisions by federal and state courts addressing significant valuation and economic damages issues. These cases offer valuable insights to business valuation and forensic litigation services professionals that can help them develop sound, defensible valuation and damages analyses, and present them more effectively in court.

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Practicing Solo: Kimberly Tavares*By Rod P. Burkert, CPA, CVA*

The author interviews sole practitioner Kimberly Tavares, CVA, from Newport Beach, California.

44 Is Practicing Solo a Risk Reduction Strategy?

By Rod P. Burkert, CPA, CVA

The author answers the question: Is it riskier to be practicing solo or to be part of a firm?



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ALL SUBMISSIONS

The Value Examiner is devoted to current, articulate, concise, and practical articles in business valuation, litigation consulting, fraud deterrence, matrimonial litigation support, mergers and acquisitions, exit planning, and building enterprise value. Articles submitted for publication should range from 800 to 4,000 words. Case studies and best practices are always welcome.

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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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