

AICPA Instructor Biography

Harold G. Martin, Jr., CPA/ABV/CFF, ASA, CFE

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Harold G. Martin, Jr. is a Director in the Valuation and Forensic Services (“VFS”) Practice of Keiter, a certified public accounting and consulting firm located in Richmond, Virginia. He was formerly the Partner-in-Charge of Keiter’s VFS Practice for 23 years and a member of Keiter’s Executive and Partner Compensation Committees. He has over 40 years of experience in valuation, forensic and public accounting, and financial services. He has performed over 2,000 valuation and forensic projects in over 220 industries. He has qualified as an expert witness before U.S. District Court, U.S. Bankruptcy Court, and 22 circuit courts in five states, as well as the American Arbitration Association and National Association of Securities Dealers. He has been named as an expert in disputes subject to the Financial Industry Regulatory Authority. He has been appointed by U.S. District Court as a forensic accountant on cases in which he collaborated with the SEC and the FBI. He has been appointed by the U.S. Office of the Federal Public Defender as a consultant on fraud cases. He has also been retained by the U.S. Department of Justice as a consultant in a litigation in U.S. District Court. He has presented testimony at trial, arbitration, and deposition over 95 times. He has been appointed by various circuit courts as a neutral forensic accountant and appraiser.

Harold is also the Managing Director of the Financial Consulting Group (“FCG”), the leading organization of independently owned business valuation, forensic, and financial consulting firms in North America. FCG provides member firms the opportunity to collaborate in knowledge-sharing, teaming on projects, practice development, and training through participation in FCG University, webinars hosted by national experts, on-line discussion forums, and professional publications.

He is an adjunct faculty member of The College of William and Mary Raymond A. Mason School of Business. He has taught forensic accounting in the Master of Accounting program for 19 years and has also served as a guest lecturer on valuation for the M.B.A program and the Marshall-Wythe School of Law. He has also served as a guest instructor at the FBI Academy for forensic accountants in Quantico, Virginia, as well as the National Judicial College.

He was affiliated for 13 years with two international accounting firms, serving as a Director responsible for managing the Financial Advisory Services practice for Coopers & Lybrand’s Richmond, Virginia office and as a Senior Manager in Management Consulting Services for Price Waterhouse. He also served as a Direct Loan Officer in retail banking at First & Merchants National Bank.

He is a member of the AICPA BV Hall of Fame and is a two-time recipient of the AICPA BV Volunteer of the Year Award. He serves as an instructor for the AICPA BV School and is a former instructor for the AICPA ABV Exam Review Course and AICPA Expert Witness Skills Workshop. He is a former member of the AICPA BV Committee, former Chair of the AICPA BV Conference Steering Committee, former commissioner of the AICPA NAC, former editor of the *AICPA ABV e-Alert*, and former editorial adviser and contributor for the *AICPA CPA Expert*. He created and formerly chaired the Virginia Society of Certified Public Accountants FVS Conference for 23 years. He is a former member of the VSCPA’s Board of Directors and former

chair of the Business Valuation and Litigation Services Committees. He was selected as a "Super CPA" in peer surveys conducted by *Virginia Business*.

He is a co-author of *Financial Valuation: Applications and Models*, 1st-5th ed., a contributing author to *Cost of Capital: Estimation and Applications*, 2nd-4th ed., an Editorial Board member for *Business Valuation Update*, a former member of the VBSCPA Editorial Task Force for *Disclosures*, and a former expert panelist for *Financial Valuation and Litigation Expert*. He has been interviewed by The Wall Street Journal, as well as numerous other publications.

He received his A.B. degree from The College of William and Mary and his M.B.A. degree from Virginia Commonwealth University where he was a member of Beta Alpha Psi (National Accounting Honorary). He is licensed in Virginia as a Certified Public Accountant (CPA). He is also certified by the AICPA as Accredited in Business Valuation (ABV), Certified in Financial Forensics (CFF); by the American Society of Appraisers as an Accredited Senior Appraiser in Business Valuation (ASA); and by the Association of Certified Fraud Examiners as a Certified Fraud Examiner (CFE).