

Litigation Support Business Valuation

Professional Qualifications

Robert A. Bonavito, CPA, MBA, PFS, CVA, ABV, CFE, CFF, CGMA

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EXPERIENCE

Robert A. Bonavito is the managing partner for Robert A. Bonavito, CPA *A Professional Corporation*. Robert has studied finance and business valuation at Harvard University, along with earning a Bachelors from Montclair State University and his MBA in finance from Fairleigh Dickinson University. This formal education combined with over 30 years of experience as a forensic accountant has provided him with the opportunity to investigate, prepare reports, and testify in more than 2000 cases.

Robert's education and experience led to the American Institute of Certified Public Accountants (AICPA) requesting that he help develop and become a subject matter expert for the Certified in Financial Forensics (CFF) exam. The CFF exam is widely considered the most important credential a forensic accountant can obtain in the United States and throughout the world. Robert was one of a small group of forensic accountants selected as the original developers, writers and reviewers for the exams.

He has been appointed by many judges and appeared in most counties throughout New Jersey. In addition, he has been retained nationally on many complex legal matters. Robert has consulted and testified for both plaintiffs and defendants. He has testified in mediations, arbitrations and appeared as an expert witness at many trials for both criminal and civil matters. His testimony includes business valuation, Eichleay Formula calculations, fraud examination, matrimonial issues, damage assessment, lost profits calculations, shareholder disputes, malpractice actions, intangible valuations, mergers & acquisitions, criminal assets seizures, NJ Conscientious Employee Protection Act (NJ-CEPA) and sale of businesses.

PROFESSIONAL DESIGNATIONS

- **CPA:** Certified Public Accountant, Licensed in New Jersey, 1987.
- **PFS:** Personal Financial Specialist, 1995.
- **CVA:** Certified Valuation Analyst, 1996.
- **ABV:** Accredited in Business Valuation designated by the American Institute of Certified Public Accountants, 2004.
- **ASA:** Associate of American Society of Appraisers, 2006.
- **CFE:** Certified Fraud Examiner, 2007.
- **CFF:** Certified in Financial Forensics, 2008.
- **CGMA:** Chartered Global Management Accountant, 2012.
- **FVM:** Wall Street Prep, 2016.

EDUCATION

- **Corporate Finance.** Harvard University Extension School, Cambridge, Massachusetts, 2018.
- **Masters of Business Administration/Finance.** Fairleigh Dickinson University, Madison, New Jersey, 1992.
- **Bachelor of Science, Business Administration/Accounting.** Montclair State University, Montclair, New Jersey, 1984.

APPRAISAL AND LITIGATION EDUCATION

- All Day Tax and Valuation Seminar. North Branch, New Jersey, NJSCPA Continuing Professional Education, 1999.
- Surgent's Annual Tax Planning Guide for S Corporations. Roseland, New Jersey, NJSCPA Continuing Professional Education, 1999.
- Valuation Ethics, Standards & Reporting. Salt Lake City, Utah, National Association of Certified Valuation Analysts, 1999.
- Fair Value & Marketability Discounts. Iselin, New Jersey, NJSCPA Continuing Professional Education, 1999.
- Personal Financial Planning Conference. Iselin, New Jersey, NJSCPA Continuing Professional Education, 1999.
- The New IRS & Your Practice Strategic Briefing. Roseland, New Jersey, NJSCPA Continuing Professional Education, 1999.
- Current Developments in Law: Expert Witness Testimony. Roseland, New Jersey, NJSCPA Continuing Professional Education, 1999.
- Taxation-Valuation. Saddle Brook, New Jersey, Center for Professional Education, 2000.
- How to Facilitate Strategic Planning. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2000.
- The Forensic Accountant's Involvement with Personal Injury Claims. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2000.
- Pertinent Aspects of the Daubert Decision. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2001.

- Valuation Issues in Divorce Settlements. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2001.
- Case Analysis by Phone. Salt Lake City, Utah, National Association of Certified Valuation Analysts, 2001.
- Discounts. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2002.
- New Jersey Business Accounting and Technology Show. Secaucus, New Jersey, NJSCPA Continuing Professional Education, 2002.
- Leadership Day. Iselin, New Jersey, NJSCPA Continuing Professional Education, 2002.
- What Forensic Accountants Need to Know About Oppression. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2002.
- Matrimonial Litigation Matters. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2002.
- Valuations of S Corporations. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2002.
- Trial Techniques Every Lawyer Should Know. Atlantic City, New Jersey, New Jersey Institute for Continuing Legal Education, 2002.
- Standards of Value. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2003.
- What CPA's Involved in Litigation Support Should Know. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2003.
- 15 Hour National USPAP Course. Secaucus, New Jersey, The Appraisal Foundation, 2004.
- Expert Testimony. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2004.
- National Business Valuation Conference. Orlando, Florida, American Institute of Certified Public Accountants, 2004.
- Divorce Conference. Iselin, New Jersey, NJSCPA Continuing Professional Education, 2005.
- Business Valuations and Damage Modeling in Determining. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2005.
- New Jersey Business Accounting and Technology Show. Secaucus, New Jersey, NJSCPA Continuing Professional Education, 2005.
- Valuation of a Medical Practice. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2005.
- Excel Valuation Budgeting Techniques. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2005.
- Transaction Method-Business Broker Method vs. Current. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2005.
- Litigation Support/Valuation Services Conference. West Orange, New Jersey, NJSCPA Continuing Professional Education, 2005.
- National Business Valuation Conference. Las Vegas, Nevada, American Institute of Certified Public Accountants and American Society of Appraisers, 2005.
- Standard of Value Revisited. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2005.

- Cost of Capital Update. Iselin, New Jersey, NJSCPA Continuing Professional Education, 2006.
- Forensic Accounting in Valuation Engagements. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2006.
- Divorce Conference. Iselin, New Jersey, NJSCPA Education Foundation, 2006.
- National Conference on Fraud and Litigation Services. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2006.
- Investigating Check Fraud. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2006.
- Civil and Criminal Liability in Performing Fraud Investigations. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2006.
- Anti-Money Laundering Compliance Programs. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2006.
- Fraud Risk Assessment. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2006.
- Government Fraud and Corruption. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2006.
- Surveillance and Security in the Gaming Industry. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2006.
- Litigation Support/Valuation Services Conference. Edison, New Jersey, NJSCPA Education Foundation, 2006.
- ATLA-NJ Education Seminar. Atlantic City, New Jersey, Association of Trial Lawyers of America-New Jersey Educational Foundation, 2007
- Litigation Support/Damages Conference. Woodbridge, New Jersey, NJSCPA Education Foundation, 2007.
- ATLA-NJ Education Seminar. Atlantic City, New Jersey, Association of Trial Lawyers of America-New Jersey Educational Foundation, 2008.
- Divorce Practitioners Conference. Edison, New Jersey, The Barson Group, PA and Gold Meltzer Plasky & Wise, 2008.
- National Fraud and Litigation Conference. Las Vegas, Nevada, American Institute of Certified Public Accountants, 2008.
- Valuation Conference. Woodbridge, New Jersey, NACVA New Jersey State Chapter, 2008.
- NJAJ Boardwalk Deposition College. Atlantic City, New Jersey, New Jersey Association for Justice, 2009.
- Alimony – The Nuances of Deductibility. Atlantic City, New Jersey, New Jersey State Bar Association Annual Meeting, 2009.
- Alimony Guidelines – Should New Jersey Adopt a Formula Approach for Spousal Support. Atlantic City, New Jersey, New Jersey State Bar Association Annual Meeting, May, 2009.
- Financial Forensic Credential (CFF). Contributing Author; American Institute of Certified Public Accountants, Chapel Hill, North Carolina, May, 2010.
- Grabowski on Cost of Capital: An Update. Webinar, November 30, 2010.
- New Jersey Family Law Practice – The Substance. NJICLE, March, 2012.

- AICPA/AAML National Conference of Divorce. Las Vegas, Nevada, American Institute of Certified Public Accountants and American Academy of Matrimonial Lawyers, May, 2012.
- University of Michigan Coursera. Finance Update, May, 2013.
- Princeton University Coursera. Statistics Update, September, 2013.
- Current Divorce Topics. Divorce Practitioners Conference, January 8, 2013.
- Valuation of Businesses with a Value of Less Than 5 Million. Valuation Services LLC, February 13, 2013.
- Advanced PowerPoint and Word Training for Litigation. Linda.com, February 21, 2013.
- Current Divorce Topics. Divorce Practitioners Conference, April 29, 2013.
- Current Divorce Topics. Divorce Practitioners Conference, July 10, 2013.
- Budgeting for Litigation. Linda.com, July 2, 2013.
- Advanced Formulas for Valuation. Udemy.com, September 21, 2013.
- R for Valuations. Udemy.com, August 5, 2013.
- Current Divorce Topics. Divorce Practitioners Conference, September 25, 2013.
- Financial Forensics Question Writing and Review. AICPA, January 31, 2014.
- Advanced Finance. University of Pennsylvania, January 7, 2014.
- Investment Making Decisions. Udemy.com, January 15, 2014.
- Current Divorce Topics. Divorce Practitioners Conference, January 8, 2014.
- Fast Math. Udemy.com, January 7, 2014.
- Current Divorce Topics. Divorce Practitioners Conference, May 7, 2014.
- QuickBooks for Forensic Accounting. Udemy.com, June 13, 2014.
- Macroeconomics. University of California, June 18, 2014.
- Financial Modeling. Udemy.com, June 22, 2014.
- Fraudulent Reporting and Concealed Assets. NJCPA, June 26, 2014.
- Current Divorce Topics. Divorce Practitioners Conference, November 6, 2014.
- Corporate Finance Essentials. IASE Business School Barcelona Spain, November 19, 2014.
- Negotiation Skills. University of Michigan, December 10, 2014.
- Current Divorce Topics. Divorce Practitioners Conference, January 22, 2015.
- Microeconomics. University of California, January 5, 2015.
- Forensic Accounting and Fraud Examination. West Virginia University, January 12, 2015.
- Marketing for Business Valuations. University of Pennsylvania, May 25, 2015.
- Current Divorce Topics. Divorce Practitioners Conference, May 21, 2015.
- Accounting Update. University of Pennsylvania, June 8, 2015.
- Valuation. University of Michigan, February 18, 2016.
- Financial Modeling. Wharton School of the University of Pennsylvania, September 5, 2016.
- Accounting Update. University of Pennsylvania, June 8, 2015.

LECTURER

- ABC's of Valuation. New Brunswick, New Jersey, New Jersey Institute for Continuing Legal Education, 2002.
- Brown v. Brown: The Most Important Equitable Distribution Decision Since Painter. Roseland, New Jersey, New Jersey Institute for Continuing Legal Education, 2002.
- Litigation Services and Business Valuation. Roseland, New Jersey, New Jersey Institute for Continuing Legal Education, 2002.
- Business Valuation Conference. Iselin, New Jersey, NJSCPA Continuing Professional Education, 2003.
- Forensic Accounting. Scotch Plains, New Jersey, Union County Magnet High School, 2004.
- Transaction Method – Business Broker Method vs. Current Valuation Methodology. Roseland, New Jersey, NJSCPA Valuation & Litigation Services Interest Group, 2005.
- Forensic Accounting. Scotch Plains, New Jersey, Union County Magnet High School, 2005.
- Economic Damages. Roseland, New Jersey, NJSCPA Continuing Professional Education, 2006.
- How to Effectively Testify on Economic Damages. Ernst & Young, Iselin, New Jersey, Litigation Support and Forensic Accounting Interest Group, 2007.
- Litigation and Forensic Accounting Videos. www.rabcpafirm.com 2014-2016.

INSTRUCTOR

- How to Value Your Business. Westfield, New Jersey, Robert A. Bonavito, CPA P.C., 2001.
- Case Analysis. National Association of Certified Valuation Analysts, 2003.
- Union County College. Cranford, New Jersey, Adjunct Professor advanced accounting and finance courses.
- Ask the Expert. Newspaper column, Forbes Newspaper.

ORGANIZATIONS

- New Jersey Society of Certified Public Accountants
- American Institute of Certified Public Accountants
- The Institute of Business Appraisers
- National Association of Certified Valuation Analysts
- The Venture Association of New Jersey
- American Society of Appraisers
- Association of Certified Fraud Examiners
- Harvard Extension School Alumni Association

COMMITTEE SERVICE

- Retired Chairman of the Litigation Services Committee for the New Jersey Society of Certified Public Accountants.
- Retired Director of the Union County Chapter of Certified Public Accountants.
- Retired Chairman of the Forensic Directory for the New Jersey Society of Certified Public Accountants.
- Conference Committee for the New Jersey Society of Certified Public Accountants.
- New Jersey Society of Certified Public Accountants Matrimonial Committee.
- New Jersey Society of Certified Public Accountants Litigation Support Committee.
- American Institute of Certified Public Accountants; Financial Forensics Credential (CFF), Subject Matter Expert Committee.
- American Institute of Certified Public Accountants; CFF Credential Committee Board Member.