



Robert W. Berliner, CPA, CFE
MARKS PANETH & SHRON LLP

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- Specialized Services:** Consulting and testifying expert on accounting, auditing and financial reporting matters.
- Areas of Expertise:**
- Securities Fraud/Investor Class Actions
 - Accounting Malpractice
 - Post-acquisition Disputes
 - Forensic Analysis/Fraud Investigations
 - Asset Tracing/Flow of Funds
 - Shareholder/Partner Disputes & Dissolutions
 - Intellectual Property Disputes
 - Property & Casualty Claims
 - Royalty Disputes
 - Matrimonial Disputes
 - Subrogation Actions
 - Damages/Lost Profits, Business Interruption, Wrongful Death & Termination, Personal Injury
- Testimony Experience:** Provided expert testimony in approximately fifty cases
- Affiliation:** Partner, Litigation and Corporate Financial Advisory Services Group at Marks Paneth & Shron LLP
- Other Relevant Experience:** Former partner in “Big 4” firm with over thirty years of experience as an auditor and national office partner involved in accounting and audit consultations, policies and standards, peer review and quality control work.
- Teaching:** Adjunct professor of Accounting at New York University (1986-1991)
- Professional Memberships:**
- American Institute of Certified Public Accountants (AICPA)
 - New York State Society of Certified Public Accountants
 - Association of Certified Fraud Examiners
- Professional Recognition:**
- Member of Auditing Standards Board (ASB) of AICPA
 - Member of Financial Accounting Standards Board (FASB) Emerging Issues Task Force (EITF)
 - Member of many professional committees and task forces of the AICPA, FASB and SEC
- Publications:** Several articles in various business and professional publications, including *The CPA Journal*, *Journal of Accountancy*, *Financial Executive*, *Corporate Accounting*, *Management Accounting*, *Credit and Financial Management* and *The Practical Accountant*.
- Education:** M.B.A. – Stern School of Business of New York University
B.S. – Wharton School of the University of Pennsylvania