

STEPHEN M. ZAMUCEN, MBA, CPA, CVA, CFE, ABV, CFF, CGMA



*Certified Public
Accountants
Forensic Accounting
Business Valuations*

Qualified Expert Witness

- Supreme Courts: Orange, San Mateo, Norwalk, Los Angeles, San Bernardino, Riverside, Long Beach, Monterey, San Diego, Ventura
- International Court: Mexico City
- Federal Courts: Los Angeles, Santa Ana
- Judicial Arbitration and Mediation Services

Areas of Testimony

- Valuation of Closely Held Businesses
- Tracing of Business Assets
- Accounting of Lost Profits
- Loss of Individual Income
- Business Interruption
- Breach of Contract Accounting
- Loss of Business Income
- Other Areas of Litigation Support

Education/Licenses

- University of California at Santa Barbara: Bachelor of Arts, Economics
- Santa Clara University: Masters of Business Administration with emphasis in Finance, Graduated with Honors
- Certified Public Accountant: State of California, Licensed May, 1978 License 26219
- Certified Valuation Analyst: National Association of Certified Valuation Analysts
- Certified Fraud Examiner: National Association of Certified Fraud Examiners
- Accredited in Business Valuation: American Institute of Certified Public Accountants
- Certified Financial Forensics: National Association of Certified Valuation Analysis
- Charter Global Management Accountant: American Institute of Certified Public Accountants
- Series 22 NASD Previously Licensed, State of California
- Previously Licensed Real Estate Broker Specializing in Business Sales and Investment Real Estate
- Completion of AICPA Continuing Education Courses in the following areas: Valuation of Closely Held Businesses, Forensic Accounting, Expert Witness Testimony
- Other AICPA courses include over 500 hours of Tax Accounting courses for CPA, State of California

- Instructor, University of California Irvine, Extension Program: "How to Buy and Sell a Business"
- Instructor, California State Long Beach, Extension Program: "Forensic Accounting"
- Instructor, MCLE: "How to Value Closely Held Businesses" and "How to Compute Damages in a Business Case"
- Co-author of "The CPA as an Expert Witness: An Attorney's Guide"
- Co-author of "Economic Damages And Intellectual Property"
- Co-author of "Financial Fraud General Overview of Statutory and Case Law in California"
- Co-author of "How to Value Over 100 Closely Held Businesses"
- Co-author of "The Merger and Acquisition Guide"
- Co-author of "The Merger and Acquisition Exchange" Quarterly Report
- Co-author of "Pierce or Protect the [Corporate] Veil"
- Co-Author of "The Reasonable Compensation Reference Guide"
- Co-author of "Financial Statement Fraud in Closely Held Companies"

Business Background

- CPA, Arthur Young and Co., Auditor California/Arizona Offices
- Assisted in CPA Opinions Issued for Business in Electronic, Real Estate, Banking, Restaurant Service, Construction and Manufacturing Industries

Zamucen & Curren, LLP

- CPA firm emphasizing in Business Valuations, Expert Witness Testimony, Litigation Support, Accounting, Tax Preparation and Merger and Acquisition Consulting
- Forensic Accounting Fraud Investigation Newsletter Written for Attorneys in the Family Law and Business Litigation sections
- Personal Emphasis-Business Valuation, Forensic Accounting, Merger and Acquisition Consulting
- Valued over 1,000 Businesses
- Orange County/Long Beach Chapter of the California Society of CPA's Chairman of the Real Estate Committee 1997/1998 Chairman of the Merger and Acquisition/ Business Valuation Committee 2000/2001