



Business Valuation and Forensic Accounting: For Resolving Disputes in Hawaii

John Candon

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Candon, Todd and Seabolt have written a brief, accessible introduction to business valuation and forensic accounting to help Hawaii residents involved in settling disputes over the values of businesses and business interests. Most often these sorts of disputes come about because co-owners of businesses are going their separate ways. It may be because of a pending divorce. It may be due to a disagreement among the co-owners. Whatever the motivation, this book will help the parties and their advisors chart their future course. This primer on business valuation and forensic accounting is designed for business owners but may be of interest to others in the islands of Hawaii and elsewhere. Included is a brief summary of the major business valuation professional credentials, the related professional standards and a brief description of the process involved in developing an opinion of the value of a business interest. It also summarizes, from a valuation analyst's point of view, the case law that guides the valuation of businesses in Hawaii in the context of divorce. Forensic accounting standards, credentials and procedures, as well as examples of certain fraud schemes, are also included because, in financial disputes, one or more parties sometimes suspect that someone else is hiding the financial ball.

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Judy Brown:

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