



314.655.5525 (direct)
314-558-2545 (fax)
mmorhaus@amdcpa.com

Specialties

- ◆ Business Valuations
- ◆ FAS 141 Purchase Price Allocations
- ◆ Intellectual Property Valuation
- ◆ Gift and Estate Tax Valuation
- ◆ Financial Derivatives
- ◆ Litigation Support and Expert Testimony
- ◆ FAS 142 Goodwill Impairment Testing
- ◆ Economic Damages and Lost Profits
- ◆ Income Tax Valuation
- ◆ Debt Instrument Valuations

Profile

Mike is a principal in the Firm's Forensic and Valuation Services Group. As an expert witness, Mike has helped clients, law firms and government agencies succeed in various legal matters. Mike has experience in most types of business ownership interests, including common stock, preferred stock, ownership units, member units, partnership interests, debt instruments and derivative securities. Mike has also valued intangible assets related to marketing, technology, customers, contracts and human capital. Mike joined AMD as a Manager in 2006.

Education & Certification

- ◆ B.S., Accounting, Truman State University, Kirksville, Missouri
- ◆ Certified Public Accountant, State of Missouri
- ◆ ABV (Accredited in Business Valuation) awarded by AICPA
- ◆ CFF (Certified in Financial Forensics) awarded by AICPA
- ◆ ASA (Accredited Senior Appraiser) awarded by ASA
- ◆ CVA (Certified Valuation Analyst) awarded by NACVA

Professional Organizations

- ◆ American Institute of Certified Public Accountants (AICPA)
 - Member, Business Valuation Committee (2007-Present)
 - Member, Ask the Expert Panel (2007-Present)
 - Editorial Advisor, AICPA Journal of Accountancy (2008 - Present)
 - Technical Advisor, AICPA FVS Consulting Digest (2010 - Present)
- ◆ American Society of Appraisers (ASA)
 - President, St. Louis Chapter (2005-2006)
- ◆ Missouri Society of Certified Public Accountants (MSCPA)
 - Chairman, Business Valuation Committee (2010 - Present)
 - Chairman, Business Valuation Conference Committee (2009 & 2010)
 - Member, Business Valuation Committee (2006-2008)
- ◆ National Association of Certified Valuation Analysts (NACVA)
- ◆ CPA Associates International (CPAAI)
 - Firm Liason for Litigation Services Committee (2006 - 2009)

Presentations

- ◆ *Valuation of Companies in a Distressed Economy*, MSCPA Business Valuation Conference, December 2010
- ◆ *AICPA Business Valuation Standards: What? They Apply to Me?*, MSCPA Business Valuation Conference, December 2010
- ◆ *Valuing a Business*, Washington University School of Law, October 2010
- ◆ *Identifying Fraud*, National Business Institute, September 2010
- ◆ *Purchase Price Allocations & Goodwill Impairment under SFAS 141R/142: An Overview*, MSCPA Business Valuation Conference, December 2009
- ◆ *Forensic Accounting, Valuation & Tax Matters in Litigation*, National Business Institute, May 2009
- ◆ *Navigating Complex Asset Cases*, National Business Institute, September 2008