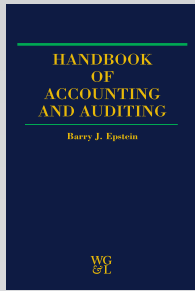




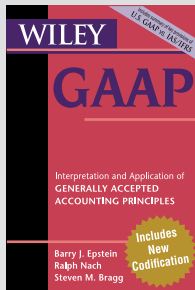
# EPSTEIN + NACH LLC

*From the Courtroom to the Classroom...  
Effectively Communicating Technical Knowledge™*

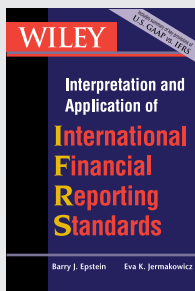
# We Wrote the Books on U.S. GAAP and IFRS



Dr. Epstein authored the 3,000 page reference, *The Handbook of Accounting and Auditing*, from 1988 through 2013.



Dr. Epstein served as the lead author of 26 annual editions of *Wiley GAAP* from 1985 through 2010, with Mr. Nach as a co-author from 2001 to 2010.



Dr. Epstein also served as lead author of 14 annual editions of *Wiley IFRS* from 1997 through 2010, as well as other works on U.S. GAAP and international accounting standards published by John Wiley & Sons.



**Barry Jay Epstein**  
Ph.D., CPA, CFF  
Principal

**Barry Jay Epstein** is widely recognized as an international accounting and auditing expert. As a practicing accountant and frequent expert witness, he works extensively with plaintiff and defense attorneys and U.S. regulatory agencies on the following types of cases:

- Auditor liability and accountant malpractice
- White collar defense
- Financial reporting fraud and securities litigation
- Generally Accepted Accounting Principles (GAAP)
- Generally Accepted Auditing Standards (GAAS)
- International Financial Reporting Standards (IFRS)
- International accounting convergence (GAAP and IFRS)
- Sarbanes-Oxley corporate governance matters

Dr. Epstein has served as a consulting or testifying expert on more than 140 cases, and has testified at depositions and trials almost 100 times. His in-depth knowledge of accounting standards provides clarity on the interpretation of U.S. GAAP and IFRS in contractual and other commercial litigation matters.



**Ralph Nach, CPA**  
Principal

**Ralph Nach** is the author and instructional designer of the popular annual *Accounting and Auditing Clinic*™ that has been presented across the U.S. for scores of firms and thousands of attendees. He is a sought-after conference speaker and course facilitator throughout the U.S. and internationally.

Mr. Nach has served the accounting profession for more than 35 years in a variety of capacities that include auditor, quality control reviewer, and external peer reviewer. Earlier in his career he served as a national office quality control partner at McGladrey LLP and as the national chief learning officer at American Express Tax & Business Services, Inc.

Mr. Nach has served as author, co-author, contributing author, or technical editor of a number of widely-utilized technical reference works, including *PPC's Interactive Disclosure Library*, PPC/Thomson Reuters, 2011; *PPC's Guide to Preparing Financial Statements*, PPC/Thomson Reuters, 2010; *Wiley GAAP: Interpretation and Application*, John Wiley & Sons, 2001–2010; and *The Handbook of Accounting and Auditing*, Warren, Gorham & Lamont, 1999.



## Forensic Accounting Experts



Forensic accounting experts Dr. Barry Jay Epstein, CPA, CFF, and Ralph Nach, CPA, offer a level of proficiency,

knowledge, and experience that is difficult to match in the areas of financial reporting fraud, white collar crime, auditor liability, and the interpretation of U.S. GAAP, GAAS, and IFRS.

Epstein + Nach LLC can help plaintiff or defense attorneys explain complex accounting matters to the judge and jury. Federal and state regulatory agencies, as well as leading national law firms, are among the clients served.

Attorneys find that our early involvement, assessing case attributes and likely strategies, and assisting with outlines for depositions, provides optimal results.

## Engagement Quality Control Reviews



Epstein + Nach LLC serves as an independent consultant when an accounting firm is in need of an impartial

third-party to conduct an engagement quality control review (EQCR).

As practicing auditors, authors, educators, and forensic accountants, Barry Epstein and Ralph Nach bring an objective perspective to small- and mid-sized accounting firms seeking to establish reasonable assurance that engagements conform to professional quality control standards, as well as to regulatory and legal requirements.

## Training Courses



The firm provides CPA firms nation-wide with training on U.S. and international accounting, auditing,

financial reporting standards, quality control, and leadership development.

Representative course offerings include:

- Audit risk assessment
- Fair value measurements
- Fraud detection strategies
- GAAP and GAAS research techniques
- Identifying GAAP disclosure issues
- Impairment of long-lived assets
- Lessee accounting issues
- Revenue recognition applications

Training courses are conveniently conducted at your office or other preferred venue. Many firms find inclusion of selected client personnel to be an appreciated value-added feature.

## Internal Inspections



When independent and professional insights are desired to evaluate an accounting firm's quality control system

and to prepare for external peer review, Epstein + Nach LLC is available to conduct a thorough internal inspection.

As authors and educators, the firm's principals are skilled at writing detailed reports outlining any deviation from standards and suggesting areas for improvement.

An in-depth exit conference at the accounting firm's site upon completion of the assignment will provide a detailed guide to implementing the findings of the internal inspection.



## About Us

Epstein + Nach LLC is an international financial reporting consulting firm concentrating in forensic accounting, litigation consulting and expert testimony, technical consultations, engagement quality control review (EQCR), internal inspections, and training for accountants and auditors.

Dr. Barry Jay Epstein, CPA, CFF, is a widely-published international accounting and auditing expert in U.S. Generally Accepted Accounting Principles, International Financial Reporting Standards, and Generally Accepted Auditing Standards.

Mr. Ralph Nach, CPA, is an expert in accounting, auditing, and quality control, and is the author and instructional designer of the popular annual *Accounting and Auditing Clinic*™ continuing professional education program.

The firm is based in Chicago, Ill. Details are available at [www.epsteinnach.com](http://www.epsteinnach.com).

**Barry Jay Epstein, Ph.D., CPA, CFF**

[BEpstein@epsteinnach.com](mailto:BEpstein@epsteinnach.com)

312-464-3520 Direct

**Ralph Nach, CPA**

[RNach@epsteinnach.com](mailto:RNach@epsteinnach.com)

847-291-1066 Direct



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225 West Illinois Street, Suite 450  
Chicago, IL 60654-8369  
[www.epsteinnach.com](http://www.epsteinnach.com)