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September, 1982: I walk away from the final day of the North Carolina version of the *Uniform CPA Examination* tired but satisfied that I had done the best I could. The “young folks” around me looked dazed and shell-shocked, as well they might, since for many of them job offers, or even continued employment, would hinge on their performance (I was 36 with an MBA, the group controller of a \$400M group of companies, and had no real need to possess a CPA certificate). I wanted to add a CPA license to my resume, and forever stop the assuming statement, “Oh, you’re the controller – you must be a CPA.” to which I would reply, “No, I’m not an accountant – I’m a finance guy.” (my MBA was in finance, I had gathered up the balance of the accounting course work needed to sit for the exam over a couple of years post-graduate school, and while working), but I never intended to practice public accounting.



Fast forward to September, 1986: following two more rungs up the corporate ladder, a life-altering illness, and the financial implosion of the Fortune 500 parent company (oh, and a CPA certificate and NC license minted in May, 1983); I found myself at one of those forks in life’s path – continue on the corporate road with the pressures of outside Boards, inside politics, family upheaval (did I mention being transferred seven times in ten years?), or strike out on my own either in my corporate field or – dare I consider it – public accounting. Fortunately, a good friend at the time was the local managing partner for Arthur Young, and he assured me that with a massive, focused CPE effort (I did about 100 hours in the next 3 months), my earlier experience as an internal auditor with a Fortune 500 company, and my corporate experience in mergers and acquisitions and turnarounds that I’d do just fine (assuming I could generate clients!) in public accounting.

May, 1987: Florida (finally) grants me a reciprocal license (they were not much in favor of reciprocity in those days), and I start my Orlando-based firm, *James G. Atkins & Associates, P. A.* The firm does well based on some exceptionally fine folks who joined me (all the credit here must go to my wife, Kathleen, who served as office manager and HR guru, and who is much better at evaluating candidates than I), and by 1991 is humming along quite smoothly with a full menu of traditional work – A&A, tax, and some consulting. Borriinnnnngggg! (With no disrespect intended to my fellow traditional practitioners.) I didn’t miss the reasons I left the corporate environment, but I sure missed the variety, the varied challenges, and the sense of accomplishment that came with the successful conclusion of an M&A engagement or return to profitability in a tough turn-around assignment.

What to do? Maybe this “litigation support” stuff that’s just starting to get some press in the professional journals might be the answer.

Owen Bailey, a long-time acquaintance and, for years, President of the Florida NACVA chapter, encouraged me to obtain my CVA (and CFE), and with his coaching and self-study, I did. With those credentials in hand, and a “knock on doors” marketing effort, my first engagement, *Fann Emblem vs. Wells Fargo*, arrived July 1, 1992.

From that point forward, my CPE efforts followed the expanding menu that NACVA was developing for its members, and, coupled with growing experience and an expanding attorney network, led to an ever-

increasing litigation support practice (with very few exceptions, and for the last seven years no exceptions, my BV work is always litigation driven). By the “end of the century” this growth reached the point where my traditional clients were suffering from my lack of attention, and my litigation support work was being constrained by my traditional practice. In December 2002, I sold my traditional practice, and renamed my firm *Economic Forensics LLC*, and now focus solely on litigation support, primarily in multi-million dollar damages cases.

Along the way, and with the help of many folks met at NACVA conferences and events, I was also able to start and found the *National Litigation Consultants’ Review*. Over the years of its publication, it grew to be the profession’s largest, monthly newsletter devoted to the testifying financial expert. It was exciting to work with dozens of the best practitioners in the country who contributed articles and/or served as members of our Editorial Advisory Board – many of them NACVA members – to give a little back to the profession. It was eminently gratifying to have NACVA acquire the publication late last year.

Throughout the last seventeen years, NACVA and its resources (which include not only materials, CPE offerings, and staff; but also hundreds of exceptional individual members met along the way who I humbly now count among my friends and colleagues) have truly been an integral part of my practice, its growth, and success. It was an honor and a thrill to spend several years as a “faculty member” of the *Consultants’ Training Institute*, and an even greater honor to be selected as a NACVA “Outstanding Member”.