

DANIEL R. ROCHE, CPA*, ABV, ASA

PARTNER | NATIONAL LEADER – VALUATION, FORENSIC, LITIGATION SERVICES

▶ ADVISORY SERVICES



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Daniel Roche is a partner and the National Leader of the Valuation, Forensic, Litigation Support Services for Marcum, LLP. He appraises business interests and provides litigation support for a wide variety clientele. Mr. Roche's experience includes appraising companies and providing litigation support for family law matters and commercial litigation matters as well as non-litigation (estate and gift tax/financial reporting) purposes.

Mr. Roche joined Marcum in 2005 and is frequent presenter on business valuation topics, both within Marcum and externally at continuing legal education seminars.

Mr. Roche holds the Accredited Senior Appraiser ("ASA") designation from the American Society of Appraisers. He is also a Certified Public Accountant licensed in New Jersey and holds the Accredited in Business Valuation ("ABV") credential from the American Institute of Certified Public Accountants.

Mr. Roche graduated Monmouth University with a Bachelor of Science degree in Business Administration (economics concentration) in 1999, and received his MBA from Rutgers University (finance concentration) in 2009. His education in economics and finance helps Dan provide unique insight in valuation and forensic engagements.

Professional & Civic Affiliations

American Society of Appraisers (ASA), National, Board of Examiners
American Society of Appraisers (ASA), Northern New Jersey Chapter, Past President
American Institute of Certified Public Accountants (AICPA)
New Jersey Society of Certified Public Accountants (NJSCPA)

Presentations

Death and the Divorce Process, Estate Planning Council of Northern New Jersey, November 2022
Panel Discussion - Asset Tracing and Finding Hidden Assets, Miller Ziederman LLP, March 2022
15 Common Errors in Business Valuations and How to Effectively Cross-Examine Them - Townsend, Tomaio & Newmark, L.L.C., March 2022
Valuation Trivia Night, Essex County Bar Association December 2021
Finding Hidden Assets Using Tax Returns and Other Means, NJSBA - New Jersey Institute for Continuing Legal Education, August 2021
Understanding Complex Valuation Topics, American Academy of Matrimonial Lawyers NJ Chapter, August 2021
15 Common Errors in Business Valuation: How to Effectively Deal with Cross-Examination Issues, Marcum LLP, May 2021
Data Recovery and Digital Investigations in Matrimonial Matters, Marcum LLP, May 2021
15 Common Errors in Business Valuation, Camden County Bar Association, December 2020
The Future of Discovery and Data Analytics in Divorce, AAML NJ Chapter, September 2020
Valuation in the Age of COVID-19, Marcum LLP, September 2020

**Licensed by the State of New Jersey*

PRACTICE FOCUS

- ▶ Business Valuation
- ▶ Family Law Litigation Support
- ▶ Intangible Asset Valuation
- ▶ Litigation Support Services
- ▶ Forensic Investigations

INDUSTRY FOCUS

- ▶ Law Firms
- ▶ Corporate Executives
- ▶ Small Business Owners
- ▶ High Net Worth Individuals

EDUCATION

- ▶ Master of Business Administration, Finance
Rutgers University
- ▶ Bachelor of Science, Business Administration
(Economics Concentration)
Monmouth University

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ACCOUNTANTS ▲ ADVISORS

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Foreign Entities, Investments and Accounts: What to Look For and How to Locate, Marcum LLP, September 2020
"Defined Value Clauses, Risk in Business Appraisals, and the American Taxpayer Relief Act of 2012"

Articles

"Deferred Compensation: A New York Divorce Case Study", Marcum LLP Matrimonial Insider, August, 2022

SPAC-tacular Valuations, AAML NJ Chapter, April 2021

"Forensic Accounting Meets Digital Analytics", Marcum LLP *Valuation and Litigation Advisor*, June 22, 2020

"COVID-19's Effect on the Valuation of Private Equity Portfolio Investments",

Marcum LLP *Valuation and Litigation Advisor*, April 9, 2020

"How the Value of your Business Might be Impacted by Coronavirus", Marcum LLP *Valuation and Litigation Advisor*, April 3, 2020

"Zelouf Revisited", Marcum LLP *Valuation and Litigation Advisor*, January 29, 2019

"As Intangible Assets Grow in Prominence, Methods to Value Them Evolve",

The Metropolitan Corporate Counsel, June 2014

"Marketability Discounts on Display in New York Court", Marcum LLP *Forensic Files*, May 2015

"With M&A Growth, Treatment of Deal-Related 'Synergy' Takes Center Stage", *New York Law Journal*, May 18, 2015

"Valuing 'Harder-to-Value' Investments," Marcum LLP *Private Investment Forum*, Winter 2016

"Fair Value in New York Shareholder Actions," Marcum LLP *Forensic Files*, July 2016

"Fair Value in New Jersey Shareholder Actions," Marcum LLP *Forensic Files*, July 2016

"Fair Value in Illinois Shareholder Actions," Marcum LLP *Forensic Files*, September 2016

"Valuing Publicity Rights and Other Intangible Assets of Authors," *New York Law Journal*, May 19, 2014

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