

James A. DiGabriele, PhD/DPS, CPA/ABV/CFF, CFE, CFSA, FAFCEI, Cr.FA, CVA

Education

Doctor of Philosophy (PhD); Accounting, Middlesex University Business School, London, United Kingdom. (2009). Dissertation: “An Investigation in Forensic Accounting: Private Company Valuation and Related Components of Forensic Accounting.”

Doctor of Professional Studies (DPS); Concentrations: Economics and Management-Pace University, Lubin School of Business. (2006). Dissertation: “An Empirical Investigation of Court Preferences for the Valuation of Closely Held Companies.”

Master of Science Taxation (MST)-Major: Taxation: Seton Hall University (1998).

Master of Science Management (MSM)-Major: Finance: New Jersey Institute of Technology (1997).

Bachelor of Science (BS)-Major: Accounting-Bloomfield College (1984).

Professional Designations

- **Certified Public Accountant**
- **Certified Fraud Examiner**
- **Certified Financial Services Auditor**
- **Diplomate, American Board of Forensic Accounting**
- **Certified Forensic Accountant**
- **Certified Valuation Analyst**
- **Accredited in Business Valuation**
- **Fellow American College of Forensic Examiners**
- **Certified in Financial Forensics**

Work Experience

January 1990 to present

Managing Director

DiGabriele, McNulty, Campanella & Co., LLC
22 Horseneck Road
Fairfield, NJ 07004

Actively engaged in the practice of public accounting for over 15 years in the areas of accounting consultation, taxation, litigation support, forensic accounting, claims support for insurance companies, matrimonial accounting, business valuations, economic damage calculations, lost

profits, lost wages and other advisory services. Experienced in a wide range of litigation and forensic accounting assignments that include, business interruption losses, wage losses, economic damage calculations including financial/economic projections and forecasting, professional liability damages, inventory losses, loss of earnings, bond claims, fraud, financial motive, subrogation, breach of contract damages, environmental clean-up damages, matrimonial issues, income determination, business valuations and alternative dispute resolution.

September 1986 to December 1989

Revenue Agent

Internal Revenue Service

970 Broad Street

Newark, NJ 07101

Responsible for audits of individuals and businesses. Auditing includes the accumulation of evidence for evaluating the accuracy of the taxpayer's tax return(s). Evidence takes many forms, including the taxpayer's testimony, the taxpayer's books and records, the examiner's own observations and documents from third parties. Methods for accumulating evidence include: **Analytical Tests**; such as analysis of Balance Sheet items to identify large, unusual, or questionable accounts. Analytical tests use comparisons and relationships to isolate accounts and transactions that should be further examined or determine that further inquiry is not needed. **Documentation**; such as examining the taxpayer's books and records to determine the content, accuracy, and substantiate items claimed on the tax return. **Inquiry**; such as interviewing the taxpayer or third parties. Information from independent third parties can confirm or verify the accuracy of information presented by the taxpayer. **Inspection**; such as physically examining the taxpayer's assets, e.g., inventory or securities. **Observation**; such as conducting a tour of the taxpayer's business to observe the taxpayer's daily business operations. **Testing**; such as tracing transactions to determine if they are correctly recorded and summarized in the taxpayer's books and records.

Expert Testimony from 2003 to present:

Deposition

January 2003: Liberty Mutual Insurance v. Roadmasters, Bergen County, NJ.

February 2003: Adamucci Farms v. Durand Wayland Inc.: Cumberland County, NJ.

March 2003: In re: Jacoby Airplane Crash Litigation: Civil No. 99-cv-6073 (HAA)

April 2003: NJM v. Holmdel Convalescent Center, Monmouth County, NJ.

December 2003: New Port Color v. The Rockwood Company, Cook County, IL.

April 2004: Hall v. Bello, Morris County, NJ.

January 2005: Maimonides Medical Center v. Albert Rivera, Kings County, NY.

November 2008: Material Handling Supply v. American Fire & Casualty.

December 2008: Marco LaVerde, Laverde, Inc., d/b/a Mezza Luna Bistro Restaurant, v. Sirius America Insurance Company
April 2009: Foti v. Chubb Group
August 2009: Soma Mandal, M.D., v. Port Authority of New York/New Jersey, Modern Facilities Services, et al.
October 2009: Gvildys v. Beukas
September 2010: Halyna Beswick v. All Conferencing, Inc., and Bhaskarpilla Gopinath
November 2010: Charles S. Molnar, Sophie Molnar and Molnar Tools, Inc. vs. Charles Molnar Jr., Molnar Tool & Die Stamping, Inc.; Stamping.com, Inc.
December 2010: Stanislaw vs. Astor.
January 2012: Talking Head Hair Design v. Joseph Tran, et. al.
December 2012: Tony Gomes Construction Co., Inc. v. Newark Housing Authority
Docket No.: ESX-L-2717-07
March 2013: Tony Gomes Construction Co., Inc. v. Newark Housing Authority
Docket No.: ESX-L-2717-07
July 2013: James Sasso v. Bartley et. al. Docket No. L-1193-10
August 2013: Jacqueline Felczak v. St. Care's Hospital DN: PAS-L-5023-11
February 2014: Alan R. Catchpole v. Kellogg Company, L: 9756-11

Court Testimony

May 2003: Gymnastics Plus v. Nardini Electrical, Ocean County, NJ.
September 2003: Shah v. Shah, Family Court, New York County, NY.
December 2003: Jamal v. Gohel, Dutchess County, NY.
March 2005: Agarwal v. Agarwal, Essex County, NJ.
May 2006. U.S. v. Denis I. Shusterman, United States District Court, Eastern District of Pennsylvania.
September 2006. U.S. v. Denis I. Shusterman, United States District Court, Eastern District of Pennsylvania, evidential hearing to withdraw guilt plea.
October 2007: Jacoby Airplane Crash Litigation, United States District Court, Newark, NJ
March 2008: Kibirrah Stevens vs. State of New Jersey Department Resources, Camden, NJ
May 2009: Tuman v. Tuman, Essex County, NJ.
June 2009: Beck v. Dr. Pine & Orange Regional Center, Orange County, NY.
December 2009: Gvildys v. Beukas, United States District Court, Newark, NJ.
January 2010: Gvildys v. Beukas, United States District Court, Newark, NJ
May 2010: Soma Mandal, M.D. v. Port Authority of New York/New Jersey, Modern Facilities Services, et al.
January 2012: Marco LaVerde, et al., v. Sirius American Insurance Company, United States District Court, Newark, NJ

April 2012, Merion Gardens Assisted Living, LLC v. Hospicomm Inc, et al. Cumberland County, NJ

July 2013: Tony Gomes Construction Co., Inc. v. Newark Housing Authority

Docket No.: ESX-L-2717-07, Essex County, NJ

November 2013 Joseph Vertucci v. Stebco Inc., et. al. Morris County, NJ

February 2014: Stephanie L. Davis v. The Newark Public Schools, Essex County.

April 2014: Soma Mandal, M.D. v. Port Authority of New York/New Jersey, Modern Facilities Services, et al.

Arbitration

January 2007: Tusinac v. Tusinac

September 2010: Halyna Beswick v. All Conferencing, Inc., and Bhaskarpilla Gopinath

January 2011: PSE&G v. New Jersey Manufactures

February 2011: PSE&G v. New Jersey Manufactures

March 2011: PSE&G v. New Jersey Manufactures

March 2012: Peter Flaum v. Gregory Doerr

Court Appointments

February 2006: United States v. Denis I. Shusterman.

November 2007: Iellimo v. Iellimo Docket No.: FM-07-752-08-E

February 2009: Piero Santini and Santini Enterprises, L.L.C. v. Frank Gelb, Bruce Gelb, Gelb Promotions Inc., Frank Russo, Creative Entertainment, Inc., Westside Entertainment et al.
Docket No.: L-5738-04

Teaching Experience

September 2011-present: Associate Accounting Professor, Montclair State University, School of Business, Department of Accounting, Law and Taxation, (AACSB Accredited):

Courses: Internal Auditing (ACCT306/ACCT506), Fundamentals of Financial Accounting (ACCT501), Fraud Examination (ACCT 526), Forensic Accounting (ACCT 527).

September 2006-August 2011: Assistant Accounting Professor, Montclair State University, School of Business, Department of Accounting, Law and Taxation, (AACSB Accredited):

Courses: Fundamentals of Financial Accounting (ACCT 201), Fundamentals of Managerial Accounting (ACCT 202), Internal Auditing (ACCT306/ACCT506), Fundamentals of Financial Accounting (ACCT501), Fraud Examination (ACCT 526), Forensic Accounting (ACCT 527).

January 2006 - May 2006: Adjunct Accounting Professor, Montclair State University, School of Business, Department of Accounting, Law and Taxation, (AACSB Accredited):
Courses: Fundamentals of Managerial Accounting (ACCT 202).

January 2001 through present. Instructor for the National Association of Forensic Accountants course for new members. The course is an in depth instructional format on the theory and valuation of business interruption, wages losses, inventory losses, employee thefts and business valuations.

May 1989. Continuing professional education instructor for Internal Revenue Service agents. Topics included complex theories of taxation and accounting with focus on current changes in the Internal Revenue Code.

Seminar/Presentations

April 2014, Presenter, Brown Bag, Peceived Conflicts in Peer Reviewed Accounting Research.

May 2013, Presenter, Brown Bag, The Moderating Valuation Effects of S Corporations, C Corporations and Tax Partnerships.

April 2013, Presenter, A Modern View of the Forensic Accounting Body of Knowledge. American Accounting Association Mid-Atlantic Conference.

January 2013, Presenter, New York State Society of Certified Public Accountants-Staten Island Chapter, "A Contemporary View of Forensic Accounting."

November 2012, Presenter, New Jersey Association for Justice Educational Foundation, Inc. "Economic Damages in Employment Law."

September 2012, Co-Presenter, National Association of Certified Valuation Analysts Regional Conference, "Business Interruption Losses."

June, 2011, Co- Presenter, National Association of Certified Valuation Analysts Regional Conference. "Post Judgment Matrimonial Change of Circumstances in New Economy."

October, 2010, Co-Presenter, Northeast Business & Economics Association, "Contemporary Issues Confronting Auditors."

February, 2010, Presenter or NJ Institute for Continuing Legal Education. "Helping Your Clients Survive an Internal Revenue Service Audit."

November 2009, Presenter for ECBA Family Law Executive Committee Event. Topic:“Sheridan Revisited, The Judge, the Lawyer and the IRS: What really happens when Sheridan is invoked”.

August 2009, Co-Presenter with Dr. Irene Douma to the American Accounting Association, CTLA, Annual Conference. “Teaching Tips for GroupWork.”

May 2009, Presentation to the National Association of Certified Valuation Analysts nation conference academic track. Presentation to include research on two manuscripts; The Moderating Effects of Acquisition Premiums in Private Corporations: An Empirical Investigation of Relative S Corporation and C Corporation Valuations and The Sarbanes-Oxley Act and the private company discount: An Empirical Investigation.

January, 2009. Presentation at Kreinces Rollins & Shanker, Certified Public Accountants & Consultants. Presentation description: Illustration of practical application of predictive premium model in research titled; The Moderating Effects of Acquisition Premiums in Private Corporations: An Empirical Investigation of Relative S Corporation and C Corporation Valuations.

December 2008. Panel Member Presentation to New Jersey Chapter of National Association of Certified Valuation Analysts. Topic: Current Trends, Fair Value, FASB 157, FASB, 141 & 142.

November 2008. Presentation to the New York State Society of Certified Public Accountants on Forensic Accounting.

September 2008. Presentation to New Jersey Association of Public Accountants on Forensic Accounting and Valuing Closely Held Companies.

May, 2007. Presentation on Systematic Trends in Court Choices for Valuation Methods of Closely Held Companies, to New Jersey Society of Certified Public Accountants Business Valuation and Litigation Support Roundtable.

May 2006, Doctoral Research Colloquium at Pace University, Lubin School of Business. Presentation of research in progress; “Sarbanes Oxley and the Private Company Discount.”

April, 2006. Presentation on forensic accounting at the Montclair State University Accounting Society Symposium.

October 2004. Continuing Professional Education Seminar for Special Investigation Unit of Prudential Property & Casualty Insurance Company titled: “Everything You Need To Know About Checks Under the New Check 21 Rules.” Focus on the discussion of banking check fraud and the new Check 21 Rules.

November 2003. Continuing Professional Education seminar for insurance claims supervisors and adjusters titled: “Business Interruption Demystified.” Emphasized common errors in assumptions, calculations and theory of business interruption claims and proper valuation.

October 2003. Continuing Professional Education presentation for the New Jersey Special Investigators Association at their Annual Seminar titled: “Forensic Accounting Investigations.” Highlighted financial investigations for over 180 Investigators in two separate sessions.

December 2001. Seminar presentation to property casualty supervisors, adjusters and in house attorneys of Allstate Insurance titled: “Economics Loss Valuation.” The seminar was an overview of personal injury economics damage claims with an integration of business interruption, inventory losses and employee thefts.

Publications

1. DiGabriele, J.A. & Ojo, Marianne. (2014). Objectivity and Independence: The Dual Roles of External Auditors. *Journal of Forensic & Investigative Accounting*. Volume 6, Issue 2. 219-224
2. DiGabriele, J.A. (2014). Perceived Conflicts in Peer Reviewed Accounting Research. *Journal of Accounting, Ethics & Public Policy*. Volume 15, No. 2. pp.1-25
3. Filler, M.G. & DiGabriele, J.A. (2013). Three Short-term Econometric Sales Forecasting Models. *The Value Examiner*. Sept/Oct, pp:1-15.
4. DiGabriele, J.A. Academic Research Briefs No. 3. *The Value Examiner*. July/August 2013. 36-38.
5. DiGabriele, J.A. (2013). The insignificance of auditor selection in the valuation of private companies within the public acquisition market. *International Journal of Critical Accounting*. Vol. 5, No. 3, pp 275-287.
6. DiGabriele, J.A. (2013). Academic Research Briefs No. 2. *The Value Examiner*. March/April, 2013. 25-28.
7. DiGabriele, J. (2013). A Matrimonial Attorney's Guide to Navigating a Financial Expert's Credentials. *American Journal of Family Law*, 27(1), 52-60.
8. Russo, C.J, DiGabriele, J.A. (2012). Valuing Facebook: Hype & Fundamentals. *Valuation Strategies*. Volume 16. No. 2. 4-13, 43-45.

9. DiGabriele, J.A., Mello, F. (2012) Preparing Counsel for Deposition Testimony. *National Litigation Consultants Review*. Volume 3, 2012, 8-10.
10. DiGabriele, J.A. (2012). Academic Research Briefs. *The Value Examiner*. September/October, 2012. 36-38.
11. DiGabriele, J.A. (2012). A Case Study on the Determination of Lost Profits for the Forensic Accountant. *Issues in Accounting Education*. Vol. 27. No. 3. 751-759.
12. DiGabriele, J.A. (2012). Teaching Notes: A Case Study on the Determination of Lost Profits for the Forensic Accountant. *Teaching Notes: Issues in Accounting Education*. Vol. 27. No. 3. 1-8.
13. DiGabriele, J.A. (2012). The Moderating Valuation Effects of the Organizational Form of Flow Through Entities. *Journal of Business Valuation and Economic Loss Analysis*: Vol. 7: Iss.1. Article 5. 1-23.
14. DiGabriele, J.A. (2012). A Narrative Inquiry of the Inchoate Ethical Risks of Forensic Accounting Experts under Amended Rule 26 Communications. *Ethics & Critical Thinking Journal*. Volume 2012. Issue 1. 1-14.
15. DiGabriele, J.A. (2012). A Query on Related and Unrelated Mergers & Acquisitions and the Impending Inference on Private Company Pricing. *Business Journal for Entrepreneurs*. Volume 2012. Issue 1. 40-56.
16. DiGabriele, J.A. (2011). Revisiting the Integration of Forensic Accounting and the Audit Paradigm. *The Forensic Examiner*. Volume 20. Number 2. 70-73.
17. DiGabriele, J.A. (2011). An Observation of Differences in the Transparent Objectivity of Forensic Accounting Expert Witnesses. *Journal of Forensic & Investigative Accounting*. Volume: 3, Issue 2, 390-416.
18. DiGabriele, J.A. (2011) A Chronological Cursor of Internal Revenue Service Directives and their Imprint on Business Valuation. *Franklin Business & Law Journal*. Volume: 2011, Issue: 1. 25-32.
19. DiGabriele, J.A. (2011). Evidentiary Reliability, Valuation Standards, and Rules of Thumb. *American Journal of Family Law*. Volume: 25, Issue: 1, 16-22.

20. DiGabriele, J.A. (2010). A Teaching Case on Financial Mediation for the Forensic Accountant. *Journal of Forensic Studies in Accounting and Business*. Volume 2. Number 1. 49-56.
21. DiGabriele, J.A. (2010). Teaching Notes: A Teaching Case on Financial Mediation for the Forensic Accountant. *Journal of Forensic Studies in Accounting and Business*. Volume 2. Number 1. 57-61.
22. DiGabriele, J.A. (2010). The Application of a Predictive S Corporation Premium Model and the Behavioral Considerations in Acquisitions of Private Companies. *Business Journal for Entrepreneurs*. Volume: 2010. Issue 1. 1-15.
23. DiGabriele, J.A. (2010). Applying Forensic Skepticism to Lost Profits Valuations. *Journal of Accountancy*. Volume 209. Issue 4. 32-39.
24. DiGabriele, J.A. (2010). Breaking Up Marital Assets: "A Balance Sheet Act." *American Journal of Family Law*. Volume 24. Issue 1. 26-32.
25. DiGabriele, J.A. (2009). Implications of Regulatory Prescriptions and Audit Standards on the Evolution of Forensic Accounting in the Audit Process. *Journal of Applied Accounting Research*. Vol. 10. No.2.
26. Filler, M.G. and DiGabriele, J.A. (2009) Considering the Market Approach in Matrimonial Valuations: The Application of Regression Analysis to the Direct Market Data Method. *Forensic Accounting in Matrimonial Divorce Engagements*. Volume 1. Number 1.
27. DiGabriele, J.A., Simoes G.V. and Zaku, L. (2009). The Separation Anxiety of Marital Assets: Preparation of the Marital Balance Sheet. *Forensic Accounting in Matrimonial Divorce Engagements*. Volume 1. Number 1.
28. DiGabriele, J.A. (2009). Gender, Valuation of Private Companies, and State Specific Variables in the Division of Marital Assets. *Journal of Legal Economics*. Volume 15. Number 2.
29. DiGabriele, J.A. (2009) Fishbowl the Forensic Accountant: A Closer Look at the Skills Forensic Accounting Education Should Emphasize. *The Forensic Examiner*. Volume 18. Number 2.

30. DiGabriele, J.A. (2009). Matrimonial Business Valuations and the AICPA Statement on Standards for Valuations Services No. 1. *American Journal of Family Law*. Vol. 23. Issue 2.
31. DiGabriele, J.A. (2009). Core Components in Estimating Economic Damages. *The CPA Journal*. Vol. 79. No. 2.
32. DiGabriele, J.A. (2008). The Moderating Effects of Acquisition Premiums in Private Corporations: An Empirical Investigation of Relative S Corporation and C Corporation Valuations. *Accounting Horizons*. Vol. 22 No. 4.
33. DiGabriele, J.A. (2008). The Sarbanes-Oxley Act and the private company discount: An Empirical Investigation. *Critical Perspectives on Accounting*. Vol. 19. Issue 8.
34. DiGabriele, J.A. (2008) An Empirical Investigation of the Relevant Skills of Forensic Accountants. *Journal of Education for Business*. Vol. 83. Issue 6.
35. DiGabriele, J.A. & Simoes G.V. (2008) Understanding a Financial Expert's Credentials: A Practical Guide for Attorneys. *The New Jersey Lawyer*. Vol. 17. No. 40.
36. DiGabriele, J.A. (2008). Determining the Premium Paid in S Corporation Acquisitions: A Predictive Model. *Business Valuation Alert*. Vol. 9. No. 3
37. DiGabriele, J.A. (2008). Forensic Accounting and The Marital Life Style Analysis. *The Journal of Forensic Accounting*. Vol. IX. No. 1.
38. DiGabriele, J.A. (2008). Litigation Support and the Forensic Accountant: Assembling a Defensible Report. *The Forensic Examiner*. Vol. 17. No. 2.
39. Filler, M.G. & DiGabriele, J.A. (2008) Short-Term Sales Forecasting Using a Seasonal Adjustment Model. *Valuation Strategies*. Vol. 11. No. 5.
40. DiGabriele, J.A. (2008) The Adversarial Bias of Accounting Experts in Financial Litigation: An Empirical Analysis of Compromised Objectivity in Accounting Expert Testimony. *Journal of Accounting, Ethics & Public Policy*. Vol. 8 No.1
41. DiGabriele, J.A. & Simoes, G.V. (2007). Lessons Learned From the Med Diversified Case. *The Value Examiner*. November/December 2007. Article 1.
42. DiGabriele, J.A. & Simoes, G.V. (2007). The Forensic Accountant: An anatomical look at the art and science. *New Jersey Lawyer*. October. Vol.16. No. 42.

43. DiGabriele, J.A. (2007). To Have and to Hold: An Empirical Investigation of Preferences for Valuation Methods of Closely Held Companies in the Matrimonial Court. *Journal of Forensic Accounting*. Vol. VIII. No. 1 & 2.
44. DiGabriele, James A. & Filler, Mark G. & (2007). How to Read, Understand, and Interpret Excel's Regression Output. Part V. FOCUS. American Institute of Certified Public Accountants. Business Valuation and Forensic & Litigation Support Services Section. July/August. Volume 3. Number 4.
45. Filler, Mark G. & DiGabriele, James A. (2007) The Application of Regression Analysis to the Direct Market Data Method, Part IV. FOCUS. American Institute of Certified Public Accountants. Business Valuation and Forensic & Litigation Support Services Section. May/June. Volume 3. Number 3.
46. DiGabriele, James A. (2007) "Do Court Preferences for Valuation Approaches of Closely Held Companies Vary by Industry?," *Journal of Business Valuation and Economic Loss Analysis*: Vol. 2 : Iss. 1, Article 5.
47. DiGabriele, James A. & Simoes, Gabriela V. (2007) "Forensic Accounting: The Nature of the Engagement." *The Value Examiner*. March/April. Article 1.
48. Filler, Mark G. & DiGabriele, James A. (2007) The Application of Regression Analysis to the Direct Market Data Method, Part III. FOCUS. American Institute of Certified Public Accountants. Business Valuation and Forensic & Litigation Support Services Section. March/April. Volume 3. Number 2.
49. DiGabriele, J.A., (2006). Divorce and the Self-Employed Meet Economic Reality. *Journal of Forensic Accounting*. December. Volume VII. No. 2.
50. Filler, Mark G. & DiGabriele, James A. (2006) The Application of Regression Analysis to the Direct Market Data Method, Part II. FOCUS. American Institute of Certified Public Accountants. Business Valuation and Forensic & Litigation Support Services Section. October/November/December. Volume 2. Number 6.
51. DiGabriele, James A. (2006). The Forensic Accountant: What Makes a Good One? *The New Jersey Lawyer*. December. December 4. Volume 15. No.:48.
52. DiGabriele, James A. & Filler, Mark G. (2006) The Application of Regression Analysis to the Direct Market Data Method, Part I. FOCUS. American Institute of Certified Public

Accountants. Business Valuation and Forensic & Litigation Support Services Section. August/September. Volume 2. Number 5.

53. DiGabriele, James A. (2006) "The Pancake Palace: A Case Study in Business Interruption from the Defense Side," Journal of Business Valuation and Economic Loss Analysis: Vol. 1: No. 1, Article 5.
54. DiGabriele, James A. (September, 2006). An Empirical Walk Down Valuation Way: Are the Valuation Methods of Closely Held Companies Chosen by the Courts a Function of the Type of Case and Level of Court? The Journal of Legal Economics. Volume 13. No. 3
55. DiGabriele, James A. (Spring 2006). A Primer In Valuing Closely Held Companies Using The Market Approach and Regression Analysis: Not All Variables and Industries Are Created Equal. CPA Expert. Volume 11. No. 4
56. DiGabriele, James A. & Gottesman Aron A. (June 2006). Changes in Energy Sector Valuation Multiples Following the Enron Collapse: An Empirical Investigation. Oil, Gas & Energy Quarterly. Volume 54. No. 4.
57. DiGabriele, James A. & Simoes, Gabriela V. (January 2005) "Do Court Preferences Exist in Cases of Matrimonial Dissolution Involving the Valuation of Closely Held Companies?" Forensic Accounting in Matrimonial Divorce, Chapter 12. R.T. Edwards, Inc., Philadelphia, PA.
58. DiGabriele, James A. (November 2004) "Dissecting the Forensic Accountant." Global Finance Letter. The Lubin School of Business, Pace University.
59. DiGabriele, James A. (2003). "A Valuation Dilemma: Are S Corporations Worth More Than Otherwise Identical C Corporations?" The Forensic Examiner. November/December. Vol. 12 No. 11 & 12.
60. DiGabriele, James A. & Eisner, Alan B. (2003). "Putting the "E" Back in P/E Ratios." The Valuation Examiner. November/December

Book

Filler, M.G., DiGabriele, J.A. (2012) A Quantitative Approach to Commercial Damages. Applying Statistics to the Measurement of Lost Profits. John Wiley & Sons. Hoboken, New Jersey.

Service to Journals and Academia

April 2013: American Accounting Association Mid-Atlantic Conference. Peer reviewer for forensic & investigative accounting track papers.

September 2012, Dissertation Committee Member for Doctoral candidate, Steven R. Hegeman, The Effect of FASB Statement 123R on Stock Repurchases: An Empirical Investigation. Lubin School of Business, Pace University.

April 2012, Member of Nominating Committee for Forensic & Investigative Accounting section of the American Accounting Association.

June 2010, Special purpose editorial peer reviewer for International Journal of Economics and Accounting. Published by Inderscience.

June 2010, Special purpose editorial peer reviewer on valuation for Journal of Legal Economics. (American Academy of Economic and Financial Experts publisher).

May 2010, Special purpose editorial peer reviewer on valuation for Managerial Finance (Emerald Publisher).

December 2009, Member of the Board of Advisory Directors, Franklin Publishing Company.

October 2009, Member of Montclair State University School of Business undergraduate curriculum and Learning Goals Committee.

September 2009, Representative, Montclair State University School of Business Ad Hoc Committee Course Coordinator.

September 2009, Member Montclair State University SGA Audit Committee.

August, 2009, Editorial Review Board Member, Journal of Forensic & Investigative Accounting, American Accounting Association.

September 2008, Mid-Atlantic Director, Forensic and Investigative Accounting Section, American Accounting Association.

August 2008-July 2009, Committee Member, Proposed Journal Guidelines Committee, Teaching, Learning & Curriculum Section of the American Accounting Association.

June 2008, Co-Chair, Academic Track for 2009 National Association of Certified Valuation Analysts Annual Conference.

June, 2008, Editorial Review Board Member, Journal of Forensic Studies in Accounting and Business.

April 2008, Moderator, Teaching & Curriculum, American Accounting Association Mid-Atlantic regional meeting.

January 2008- September 2010, Member of Montclair State University School of Business, Learning Goals Committee.

August 2007-July 2008, Mid-Atlantic Director of the Teaching and Curriculum Section of the American Accounting Association.

July, 2007, Editorial Review Board, Journal of Theoretical Accounting Research.

June 2007, Doctoral Dissertation Committee Member for Patrick McGuigan, Pace University, Lubin School of Business, Research titled; “Professionalism and the Constraint on Strategic Choice: An Examination of the Insurance Industry.”

April, 2007, Moderator, Financial Accounting and Reporting, American Accounting Association Mid-Atlantic regional meeting.

January, 2007, Commissioner, The Commission on Forensic Education, The American College of Forensic Examiners Institute of Forensic Science.

November, 2006, Editorial Review Board, Academy of Accounting and Financial Studies Journal.

October 2006 to April 2008, Editorial Review Board, The Value Examiner.

May 2006, Doctoral Research Colloquium at Pace University, Lubin School of Business. Presentation of research in progress; “Sarbanes Oxley and the Private Company Discount.”

May 2006, Editorial Review Board. Journal of Business & Entrepreneurship.

February 2006, Editorial Board: The Forensic Examiner.

November 2005, Editorial Board: The Journal of Business Valuation and Economic Loss Analysis.

January 2005, Appointed to the academic research panel for the National Association of Certified Valuation Analysts on Deficiencies in Current Valuation Research.

November 2004, Editor for the special supplement book of the Journal of Forensic Accounting titled: "Forensic Accounting in Matrimonial Divorce." The Journal of Forensic Accounting is published by the international publisher R.T. Edwards. Located in Flourtown, Pennsylvania, R.T. Edwards publishes scholarly books and research journals.

September 2003, Appointed to the Program Advisory Board for the Masters of Accounting in Forensic Accounting at Florida Atlantic University, Ft. Lauderdale, FL.

Special Assignments

October 2001 through November 2003, worked as a volunteer economic expert in conjunction with Trial Lawyers Care, Inc. A non-profit corporation set up by volunteer trial lawyers to provide free legal services for the victims of September 11, 2001 terrorist attacks who submitted claims under the Federal September 11 Victims Compensation Fund.

Awards/Citations

April, 2012, The Keizer/KPMG Faculty Research Fellowship

November, 2009, Bright Idea Award for "The Sarbanes-Oxley Act and the private company discount: An Empirical Investigation".

May 2006, Pace University, Lubin School of Business, Doctoral program Academic Excellence Award for class of 2006.

January 2004, Board member for the American Board of Forensic Accounting.

May 2000, Appointed as an arbitrator for the National Association of Security Dealers, Board of Arbitrators.

June 1998, Recognized as CPA Vision Pathfinder by American Institute of Certified Public Accountants.

March 1995, Special Citation, Belleville PBA Local 28 for forensic assignment.

Professional Affiliations

American Institute of Certified Public Accountants
American Board of Forensic Accounting
American Accounting Association
American Academy of Economic and Financial Experts
Association of Certified Fraud Examiners
National Association of Financial Services Auditors
National Association of Forensic Economics
National Association of Forensic Accountants
National Association of Certified Valuation Analysts
New Jersey Society of Certified Public Accountants