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Miller Valuation & Consulting, LLC
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Academic Background

Doctor of Business Administration in Finance, 2015
Nova Southeastern University, Fort Lauderdale, FL

Master of Financial Economics, 2006
Ohio University, Athens, OH

Bachelor of Business Administration in Finance, 2004
Marshall University, Huntington, WV

Employment History

Professional

2020 to Present: Forensic Valuation Analyst
Miller Valuation & Consulting, LLC, Huntington, WV

2017 to 2019: Forensic Valuation Analyst
Rufus, Miller & Associates, A.C., Huntington, WV

2003 to 2016: Forensic Valuation Analyst
Rufus & Rufus, A.C., Huntington, WV

2006 to Present: Investment Advisor
Advanced Investment Strategies, Inc., Huntington, WV

Academic

2021 to present: Adjunct Faculty
Southern New Hampshire University, Manchester, NH

2021 to present: Adjunct Faculty
Beyond Campus Innovations, Aurora, CO

2008 to 2018: Instructor, Master of Forensic Accounting (MFAcc) Program
University of Charleston, Charleston, WV

2008 to 2010: Instructor
The Forensic Institute at the University of Charleston, Charleston, WV

Certifications

Chartered Financial Analyst (CFA), 2008
Certified Valuation Analyst (CVA), 2004

Professional Associations

CFA Institute
National Association of Certified Valuators and Analysts

Publications

“Self-Employment Income in Child Support Guidelines: A View Across the States”
American Bar Association Family Law Section Newsletter, June 2021

“Credit Card Rewards in Business Valuation for Divorce”
NACVA QuickRead, April 2021

“Does Improved Governance Lead to a Higher Share of FDI in Foreign Equity Investments?”
Asia-Pacific Journal of Financial Studies, July 2019
(Co-authored with H. Young Baek & Pankaj K. Maskara)

“Do Golden Parachutes Matter? Evidence from Firms that Ultimately Filed for Bankruptcy”
The Quarterly Review of Economics and Finance, May 2017
(Co-authored with Pankaj K. Maskara)

Forensic Accounting, 1st Ed.
Pearson Higher Education, 2014
(Co-authored with Robert J. Rufus and William Hahn)

“Conversion of Separate Property into Marital Property in Divorce”
The Valuation Examiner, Jul./Aug. 2012
(Co-authored with Robert J. Rufus, Revised and republished from *AJFL* article below)

“What’s Mine is Yours and What’s Yours is Mine Until Divorce: Theory of Transmutation”
American Journal of Family Law, Summer 2012
(Co-authored with Robert J. Rufus)

“The World of Forensic Accounting”
The West Virginia CPA, March 2010
(Co-authored with Robert J. Rufus)

Accredited Fraud Investigator Training Manual, 5th Ed.
Rufus & Rufus Accounting Corporation, December 2009
(Co-authored with Robert J. Rufus)

“Attorney-Client Privilege and the Forensic Accountant”
The Valuation Examiner, July/August 2007
(Co-authored with Robert J. Rufus)

Presentations

“The Challenge of Business Valuation”
West Virginia Family Court Judicial Education Conference, October 2014, Charleston, WV
(Presented with Robert J. Rufus)

“Valuing a Professional Practice as a Marital Asset”
West Virginia Family Law Seminar, September 2009, Morgantown, WV
(Presented with Robert J. Rufus)

Professional Service

Sept. 6, 2017: Facilitator, Case Analysis by Webinar
National Association of Certified Valuators and Analysts

Work Experience

Economic analysis related to divorce actions, including marital estate valuations, valuations of closely-held businesses and professional practices, pension valuations and income capacity determinations

Economic analysis of damages in personal injury, wrongful death, wrongful termination and lost business profits claims

Business valuations for buy/sell transactions, estate/gift tax filings, marital dissolutions and dissenting shareholder actions

Expert economic and accounting testimony in West Virginia and Ohio courts

Graduate-level instruction in forensic accounting, managerial accounting, and finance;
undergraduate-level instruction in finance

Investment advisory services