



Consultants' Training Institute™

Instructor Biography



Carl L. Sheeler, PhD, CBA, AVA

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A 25+ year executive finance and operations career highlighted by the implementation of innovative ideas with solid metrics and benchmarking that increases value and retains stakeholder commitment. A problem solver, former Marine officer and a Ph.D. (Finance), Carl has learned loyalty, humility and compassion since his childhood years in Brooklyn through civic service, strong ethics and by helping raise five children.

Carl has performed 750+ high profile litigation, valuation and restructuring engagements for legal, estate tax and transfer purposes ranging from small businesses, such as local manufacturers and professional practices to national companies (American Honda, Bank of America, USAA, Curtiss Wright & Burlington Industries). He has served the business community by assisting hundreds of businesses in creating over \$3 Billion of economic value in his capacity as the Managing Partner/CEO of a national business valuation firm, Allison Appraisals & Assessments, Inc./Business Valuations, Ltd., as one of the firm's financial and operations' experts. In this capacity, he has testified 125+ times on valuation and discounting issues. He is a national instructor of Great Distinction (NACVA) and an adjunct professor of Finance, Business and Entrepreneurship. He has been a guest lecturer of the People's Republic of China where he presented on intangible asset values at the National Accounting Institute – Beijing and the Zhongnan University of Economics and Law in Wuhan. A prolific writer he has contributed valuation chapters for the AICPA and Family Law Update as well as been cited in several authoritative texts and articles in valuation, legal and accounting journals. He is currently authoring the valuation chapter for the California Bar Association's CEB Estate & Business Succession Manual.

As an corporate and strategic planning executive at American Automobile Association National HQ's, he led an elite team that helped restructure the 30 million member, \$3.2B annual revenue enterprise by initiating needed efficiencies, policies and metrics, to slash overhead and resurrect dismal earnings projections among corporate headquarters and its 1,000 field offices. Carl has also held senior staff and management positions at Abbott Laboratories and as a combat and staff officer while serving in the United States Marine Corps ('82 – '92). He is a member of the Corporate Directors Forum and currently serves on the Business Advisory Board of the Business School at Point Loma Nazarene University and the San Diego Bar Association Business Law Section as well as the YMCA's Planned Giving Advisory Board, The Planned Giving Round Table of San Diego and the Valuation Credentials Board and Standards Committee of the National Association of Certified Valuation Analysts. He was recognized as one of the 100 Top Influential Businessmen by the San Diego Daily Transcript in 2008. Carl, and his wife, Sara, live in Mission Hills, where they enjoy travel, developing Costa Rican land, the occasional BBQ, supporting our Padres/Chargers teams and searching for little white balls in the rough.