



I n s t r u c t o r B i o g r a p h y



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Dorothy Beckert and Warren Miller co-founded their firm in Tulsa in 1991. BECKMILL RESEARCH, LLC, originated the SPARC Framework and the Value MapSM, a proprietary tool that guides the use of firm-specific capabilities and resources to extend durability of competitive advantage and increase enterprise value. Now based in the Virginia countryside near Lexington, Va., the firm limits its work to **value maps**, **litigation support**, **valuation** (e.g., for financial reporting; tax; private equity; IP; business planning), **M&A**, **strategy** (building new capabilities; related diversification; executive screening/recruiting/testing), **exit planning** (including succession and transitions, planned or not), and **statistics-driven research** (e.g., customer-loyalty surveys; stand-alone public-comps analysis; employee-satisfaction surveys).

Firm's Background

- Significant involvement in over 425 M&A transactions, valuations, and advisory engagements
- Strategic advisors on matters of due diligence, growth, strategy, incentives, and succession
- CFO in successful turnaround of UNITED VIDEO SATELLITE GROUP (later acquired by GEMSTAR)
- Serve as outsourced CFO for professional-services firm undergoing major cultural transformation
- Expert witness (testifying [Virginia, Illinois, Oklahoma] and consulting [Virginia and Oklahoma])
- Program Sponsor (#109492) on the National Registry of CPE Sponsors through the NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY
- Specialists in valuation for financial reporting under ASC 350, 360, 718, 805, and 820

Designations / Service to the Profession / Education

- **Chartered Financial Analyst** (www.cfainstitute.org)
- **Accredited Senior Appraiser – Business Valuation** (www.asabv.org)
- Member – APPRAISAL ISSUES TASK FORCE
- Honorably discharged veteran, U.S. MARINE CORPS, 1967 (active duty: 1961-64)
- Ph.D. student – Strategic Management – 1983-87 – OKLAHOMA STATE UNIVERSITY
- MBA, CPA
- Instructor of CPAs and financial professionals in 31 states, Puerto Rico, and Canada

Selected Publications / Papers / Presentations

- *Value Maps: Valuation Tools That Unlock Business Wealth* (John Wiley & Sons, Inc.); link: www.amazon.com/Value-Maps-Tools-Unlock-Business/dp/0470437561/.
- Co-author (with Thomas M. Box, Ph.D.), *Strategy in Small Doses – 2nd Ed.* (forthcoming, 2010).
- “One Size Does NOT Fit All: The Case Against Global Accounting Standards” – paper presented at the Annual Austrian Scholars Conference, MISES INSTITUTE, Auburn, Ala. (March 12, 2010).
- Co-developer/instructor of 3-day basic course and 2-day advanced course on “Valuation for Financial Reporting” – sponsored by NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS (2008-2010).
- “Valuation as Craft” – *Business Valuation Review*, Vol. 27/No. 4 (2009).
- “The Fatal Flaw in SFAS No. 157” – *Strategic Finance* (August 2008, pp. 41-47).
- “Using SPARC to Enhance Value for Clients” – *The Value Examiner* (March-April 2008).
- “Three Peas in the Business Valuation Pod: The Resource-Based View of the Firm, Value Creation, and Strategy.” Ch. 12, *The Handbook of Business Valuation and Intellectual Property Analysis*, Robert F. Reilly & Robert P. Schweihs (Eds.), NYC: McGraw-Hill, 2004, pp. 305-327.
- *Harvard Business Review* articles:
 - “Siblings and Succession in the Family Business,” 76/1 (Jan.-Feb. 1998), pp. 22-36.
 - Case commentary – “When the Boss Won’t Budge,” 78/1 (Jan.-Feb. 2000), pp. 34-35.
 - “The Ghost in the Family Business,” 78/3 (May-June 2000), pp. 34-44.

Speaking / Teaching – Warren Miller

- Continuing Professional Education instructor for CPAs/CAs in 31 states, Puerto Rico, Canada
- Invited presentations at eight national and ten state professional conferences
- Instructor of Exceptional Distinction (2009), NATIONAL ASSOCIATION OF CERTIFIED VALUATION ANALYSTS
- Keynoted CARGILL INC.’s Asia-Pacific Management Meeting, Kota Kinabalu, Malaysia (2001)

September 2010

Instructor for

Valuation for Financial Reporting Workshop

Valuation for Financial Reporting Workshop – Advanced

Value Maps Workshop